

ASSESSED VALUATION  
OF  
RAILROAD PROPERTY

IN THE

STATE OF IOWA,

AS FIXED BY THE

EXECUTIVE COUNCIL OF THE STATE

MARCH 5, 1888.

UNDER PROVISIONS OF CHAPTER 5, TITLE 10 OF THE CODE, AND CHAPTER 114,  
ACTS OF THE 17TH GENERAL ASSEMBLY.

---

COMPILED BY THE SECRETARY OF STATE.

---

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

---

DES MOINES:  
GEO. E. ROBERTS, STATE PRINTER.  
1888.

## LIST

*Of the principal officers of the railroads of the State, with post-office address.*

### BURLINGTON & NORTHWESTERN.

*President*—T. W. Barhydt, Burlington, Iowa.  
*Vice-President*—John T. Remey, Burlington, Iowa.  
*Secretary and Treasurer*—R. M. Green, Burlington, Iowa.  
*General Superintendent*—John T. Gerry, Burlington, Iowa.  
*Auditor*—J. A. Ostrander, Burlington, Iowa.

### BURLINGTON & WESTERN.

*President*—T. W. Barhydt, Burlington, Iowa.  
*Vice-President*—C. P. Squires, Burlington, Iowa.  
*Secretary and Treasurer*—R. M. Green, Burlington, Iowa.  
*General Superintendent*—John T. Gerry, Burlington, Iowa.  
*Auditor*—J. A. Ostrander, Burlington, Iowa.

### BURLINGTON, CEDAR RAPIDS & NORTHERN.

*President and General Superintendent*—C. J. Ives, Cedar Rapids, Iowa.  
*Vice-President*—Robert Williams, Cedar Rapids, Iowa.  
*Secretary*—S. S. Dorwart, Cedar Rapids, Iowa.  
*Treasurer*—H. H. Hollister, New York City.  
*Chief Engineer*—H. F. White, Cedar Rapids, Iowa.  
*Auditor*—J. C. Broeksmit, Cedar Rapids, Iowa.  
*Superintendents of Iowa Divisions*—W. P. Brady, Cedar Rapids, Iowa, and Geo. Goodell, Estherville, Iowa.

### CEDAR RAPIDS & CHICAGO.

(No report of officers )

### CENTERVILLE, MORAVIA & ALBIA.

*General Manager*—A. C. Goodrich, Keokuk, Iowa.  
*Auditor*—J. F. Houell, Keokuk, Iowa.

### CENTRAL IOWA.

*Treasurer*—Seth Zug, Marshalltown, Iowa.  
*Receiver and General Manager*—E. L. Dudley, Marshalltown, Iowa.  
*Chief Engineer*—G. A. Pruden, Marshalltown, Iowa.  
*Auditor*—M. C. Healion, Marshalltown, Iowa.  
*Assistant Superintendent*—J. G. Johnston, Marshalltown, Iowa.

### CHEROKEE & DAKOTA.

(No report of officers )



## CHICAGO &amp; NORTHWESTERN.

*President*—Marvin Hughitt, Chicago.  
*Vice-President, Secretary and Treasurer*—M. L. Sykes, New York City.  
*General Manager*—John M. Whitman, Chicago.  
*General Superintendent*—Sherburne Sanborn, Chicago.  
*Chief Engineer*—Horace G. Burt, Chicago.  
*Auditor*—J. B. Redfield, Chicago.  
*Superintendents of Iowa Divisions*—Marcellus Hopkins, Boone, Iowa, and Hugh M. Hughes, Eagle Grove, Iowa.

## CHICAGO, BURLINGTON &amp; KANSAS CITY.

*President*—W. W. Baldwin, Burlington, Iowa.  
*Vice-President*—J. C. Peasley, Chicago.  
*Secretary and Auditor*—J. H. Sturgis, Jr., Keokuk, Iowa.  
*Treasurer*—J. C. Peasley, Chicago.  
*General Superintendent*—C. M. Levey, Keokuk, Iowa.  
*Chief Engineer*—Ed. M. Gilchrist, Keokuk, Iowa.  
*Auditor*—J. H. Sturgis, Jr., Keokuk, Iowa.  
*General Attorney*—H. H. Trimble, Keokuk, Iowa.  
*General Auditor*—J. L. Lathrop, Chicago.

## CHICAGO, BURLINGTON &amp; QUINCY.

*President*—C. E. Perkins, Burlington, Iowa.  
*Vice-President*—J. C. Peasley, Chicago.  
*Secretary*—T. S. Howland, Boston, Mass.  
*Treasurer*—J. C. Peasley, Chicago.  
*General Manager*—H. B. Stone, Chicago.  
*General Superintendent*—J. D. Besler, Chicago.  
*Chief Engineer*—Geo. C. Smith, Chicago.  
*Auditor*—J. L. Lathrop, Chicago.  
*Superintendents of Iowa Divisions*—W. C. Brown and O. E. Stewart, Burlington, Iowa;  
 J. B. Maxon, Ottumwa, Iowa; J. H. Duggan, Creston, Iowa.  
*Real Estate and Tax Agent*—M. B. Walker, Chicago.

## CHICAGO, IOWA &amp; DAKOTA.

*President*—John Porter, Eldora, Iowa.  
*Vice-President*—David Secor, Forest City, Iowa.  
*Secretary*—A. H. Chase, Forest City, Iowa.  
*Treasurer*—H. N. Brockway, Concord, Iowa.  
*General Manager*—John Porter, Eldora, Iowa.  
*Auditor and General Superintendent*—W. S. Porter, Eldora, Iowa.

## CHICAGO, MILWAUKEE &amp; ST. PAUL.

*President*—.....  
*Vice-President*—Frank S. Bond, New York City.  
*Secretary*—P. M. Myers, Milwaukee, Wisconsin.  
*Treasurer*—F. G. Ranney, Milwaukee, Wisconsin.  
*General Manager*—Roswell Miller, Milwaukee, Wisconsin.  
*General Superintendent*—J. T. Clark, Milwaukee, Wisconsin.  
*Chief Engineer*—D. J. Whittemore, Milwaukee, Wisconsin.  
*Auditor*—J. P. Whaling, Milwaukee, Wisconsin.  
*First Assistant General Superintendent*—A. J. Earling, Milwaukee, Wisconsin.

*Superintendents of Iowa Divisions*—R. B. Campbell, Marion, Iowa; J. B. Moll, Mason City, Iowa; E. H. Graves, Minneapolis, Minnesota; O. A. Cosgrave, Oxford Junction, Iowa; W. J. Underwood, La Crosse, Wisconsin; L. B. Beardsley, Sioux City, Iowa; H. R. Williams, Kansas City, Mo.

## CHICAGO, ROCK ISLAND &amp; PACIFIC.

*President*—R. R. Cable, Chicago.  
*Vice-Presidents*—David Dows, New York, and W. G. Purdy, Chicago.  
*Assistant to the President*—A. Kimball, Chicago.  
*Secretary and Treasurer*—W. G. Purdy, Chicago.  
*General Manager*—E. St. John, Chicago.  
*General Superintendent*—H. F. Royce, Chicago.  
*Auditor*—F. W. Porter, Chicago.  
*Superintendents of Iowa Divisions*—John Givin, Des Moines, Iowa; C. L. Ewing, Trenton, Missouri; C. N. Gilmore, Des Moines, Iowa.

## CHICAGO, ST. PAUL &amp; KANSAS CITY.

*President*—A. B. Stickney, St. Paul, Minnesota.  
*Secretary*—M. C. Woodruff, Dubuque, Iowa.  
*Treasurer*—W. M. Johnson, New York City.  
*General Manager*—Raymond DuPuy, St. Paul, Minnesota.  
*Chief Engineer*—H. Fernstrom, St. Paul, Minnesota.  
*Auditor*—F. W. Davis, St. Paul, Minnesota.  
*Superintendent of Iowa Divisions*—Geo. C. McMichael, Des Moines, Iowa.

## CHICAGO, ST. PAUL, MINNEAPOLIS &amp; OMAHA.

*President*—Marvin Hughitt, Chicago.  
*Vice-President and Treasurer*—M. L. Sykes, New York City.  
*Secretary*—E. E. Woodman, Hudson, Wisconsin.  
*General Manager*—E. W. Winter, St. Paul, Minnesota.  
*General Superintendent*—W. A. Scott, St. Paul, Minnesota.  
*Chief Engineer*—C. W. Johnson, St. Paul, Minnesota.  
*Auditor*—L. A. Robinson, St. Paul, Minnesota.  
*Superintendent of Iowa Divisions*—H. Spencer, Mankato, Minnesota.

## CHICAGO, SANTA FE &amp; CALIFORNIA.

*President*—Wm. B. Strong, Boston, Massachusetts.  
*First Vice-President*—C. W. Smith, Chicago, Illinois.  
*Second Vice-President*—A. A. Robinson, Topeka, Kansas.  
*Secretary*—Chas. S. Sweet, Chicago.  
*Treasurer*—Chas. S. Tuckerman, Chicago.  
*General Manager*—C. W. Smith, Chicago.  
*General Superintendent*—D. J. Chase, Chicago.  
*Chief Engineer*—A. A. Robinson, Topeka, Kansas.  
*Assistant Chief Engineer*—G. W. Vaughn, Chicago.  
*Auditor*—C. S. Sutton, Chicago.

## CLARINDA &amp; ST. LOUIS.

*Receiver*—Thomas McKissock, Council Bluffs, Iowa.  
*Superintendent*—A. E. Buchanan, Stanberry, Missouri.  
*Auditor and Cashier*—W. L. Bedison, Council Bluffs, Iowa.

## CROOKED CREEK.

*President and General Manager*—W. C. Willson, Webster City, Iowa.  
*Vice-President*—George Burnham, Milwaukee, Wisconsin.  
*Secretary and Treasurer*—J. M. Funk, Webster City, Iowa.  
*General Superintendent*—Geo. W. Post, Lehigh, Iowa.  
*Auditor*—Samuel McClure, Lehigh, Iowa.

## DES MOINES &amp; NORTHWESTERN.

*President*—F. M. Hubbell, Des Moines, Iowa.  
*Vice-President*—G. M. Dodge, New York City.  
*Secretary and Treasurer*—J. S. Polk, Des Moines, Iowa.  
*Auditor*—J. H. Kern, Des Moines, Iowa.

## DUBUQUE &amp; SIOUX CITY.

*President*—W. J. Knight, Dubuque, Iowa.  
*Vice-President*—E. C. Woodruff.  
*Secretary*—A. G. Hackstaff, New York.  
*Treasurer*—H. DeWolf, Chicago.  
*General Manager*—E. T. Jeffery, Chicago.  
*General Auditor*—J. C. Welling, Chicago.  
*Superintendent*—M. Gilleas, Dubuque.

## \*DES MOINES, OSCEOLA &amp; SOUTHERN.

*Receiver*—E. R. Mason, Des Moines, Iowa.  
*General Superintendent*—James Donohue, Des Moines, Iowa.  
*Chief Engineer*—R. H. Ashworth, Osceola, Iowa.

## DUBUQUE &amp; DAKOTA AND DUBUQUE &amp; NORTHWESTERN.

(Merged in Minnesota & Northwestern.)

## FT. MADISON &amp; NORTHWESTERN.

*President*—J. C. Atlee, Ft. Madison, Iowa.  
*Secretary*—E. W. Merrill, Ft. Madison, Iowa.  
*Receiver General Manager, General Superintendent and Chief Engineer*—Chas. A. Gilchrist, Ft. Madison, Iowa.  
*Auditor*—N. F. Gilchrist, Ft. Madison, Iowa.

## HUMESTON &amp; SHENANDOAH.

*President*—W. W. Baldwin, Burlington, Iowa.  
*Secretary*—E. C. Murphy, Clarinda, Iowa.  
*Treasurer*—James F. How, St. Louis, Missouri.  
*General Manager and General Superintendent*—E. C. Murphy, Clarinda, Iowa.  
*Auditor and Assistant Treasurer*—J. H. Ellis, Clarinda, Iowa.

## IOWA FALLS &amp; SIOUX CITY.

*President*—Stuyvesant Fish, New York.  
*Vice-President*—E. H. Harriman, New York.  
*Secretary*—A. C. Hackstaff, New York.  
*Treasurer*—E. T. H. Gibson, New York.  
*General Manager*—E. T. Jeffery, Chicago.  
*General Auditor*—J. C. Welling, Chicago.  
*Superintendent*—M. Gilleas, Dubuque.

\*From Report of 1888.

## IOWA NORTHERN.

*President*—J. S. Wylie, Davenport, Iowa.  
*Secretary and Treasurer*—Geo. A. Goodrich, Colfax, Iowa.  
*General Superintendent*—D. S. Couch, Colfax, Iowa.

## KANSAS CITY, ST. JOSEPH &amp; COUNCIL BLUFFS.

*President*—C. E. Perkins, Burlington, Iowa.  
*Vice-President*—J. C. Peasley, Chicago.  
*Secretary*—A. G. Stanwood, Boston.  
*Treasurer*—J. C. Peasley, Chicago.  
*General Manager*—W. F. Merrill, St. Joseph, Mo.  
*Superintendent*—G. M. Hohl, St. Joseph, Mo.  
*Auditor*—C. M. Carter, St. Joseph, Mo.  
*Chief Engineer*—E. J. Blake, St. Joseph, Mo.

## KEOKUK &amp; WESTERN.

*President*—F. I. Hughes, Keokuk, Iowa.  
*Vice-President*—G. H. Candee, New York City.  
*Secretary and Auditor*—J. F. Houell, Keokuk, Iowa.  
*Treasurer*—C. M. Jesup, New York City.  
*General Manager*—A. C. Goodrich, Keokuk, Iowa.

## MASON CITY &amp; FT. DODGE.

*President*—Chas. H. Benedict, St. Paul, Minn.  
*Vice-President*—Hamilton Browne, St. Paul, Minn.  
*Secretary*—Webb Vincent, Ft. Dodge, Iowa.  
*Treasurer*—S. T. Meservey, Ft. Dodge, Iowa.  
*General Manager*—Chas. C. Burdick, Mason City, Iowa.  
*Auditor*—W. L. Newport, Mason City, Iowa.

## MINNEAPOLIS &amp; ST. LOUIS.

*President*—W. H. Truesdale, Minneapolis, Minn.  
*Vice-President*—J. D. Springer, Minneapolis, Minn.  
*Secretary and Treasurer*—Joseph Gaskell, Minneapolis, Minn.  
*Superintendent*—T. E. Clarke, Minneapolis, Minn.  
*Auditor*—T. J. Hyman, Minneapolis, Minn.

## MINNESOTA &amp; NORTHWESTERN.

*President*—A. B. Stickney, St. Paul, Minn.  
*Vice-President*—O. W. Benson, St. Paul, Minn.  
*Secretary*—J. I. Thompson, St. Paul, Minn.  
*Treasurer*—W. B. Bend, St. Paul, Minn.  
*General Manager*—Raymond Du Puy, St. Paul, Minn.  
*Chief Engineer*—H. Fernstrom, St. Paul, Minn.  
*Auditor*—F. W. Davis, St. Paul, Minn.  
*Superintendent of Iowa Divisions*—Joel May, St. Paul, Minn.; Wilbur Irwin, Dubuque, Iowa.



## OMAHA &amp; ST. LOUIS.

*President*—Thomas McKissock, Council Bluffs, Iowa.  
*Vice-President*—James H. Smith, New York.  
*Secretary*—Edward W. Sheldon, New York.  
*Treasurer*—Charles S. Smith, New York.  
*Superintendent*—A. E. Buchanan, Stanberry, Mo.  
*Auditor*—W. L. Bedison, Council Bluffs, Iowa.

## OTTUMWA &amp; KIRKVILLE.

*President*—J. C. Peasley, Chicago.  
*Vice-President and General Manager*—H. L. Waterman, Kirkville, Iowa.  
*Secretary*—H. E. Jarvis, Burlington, Iowa.  
*Treasurer*—A. C. Hatfield, Kirkville, Iowa.

## ST. LOUIS, DES MOINES &amp; NORTHERN.

*President*—G. M. Dodge, New York City.  
*Vice-President*—F. M. Hubbell, Des Moines, Iowa.  
*Secretary and Treasurer*—J. T. Granger, New York City.  
*Assistant Secretary and Treasurer*—J. S. Polk, Des Moines, Iowa.  
*General Superintendent*—L. M. Martin, Des Moines, Iowa.  
*Auditor*—J. H. Brinsmaid, Des Moines, Iowa.

## ST. LOUIS, KEOKUK &amp; NORTHWESTERN.

*President*—W. W. Baldwin, Burlington, Iowa.  
*Vice-President and Treasurer*—J. C. Peasley, Chicago.  
*Secretary*—J. H. Sturgis, Jr., Keokuk, Iowa.  
*Superintendent*—C. M. Levey, Keokuk, Iowa.  
*Chief Engineer*—Ed. M. Gilchrist, Keokuk, Iowa.  
*Auditor*—J. H. Sturgis, Jr., Keokuk, Iowa.

## SIOUX CITY &amp; PACIFIC—(Operated by the Chicago &amp; Northwestern.)

*President*—Marvin Hughitt, Chicago.  
*Vice-President*—M. L. Sykes, New York City.  
*Secretary and Auditor*—J. B. Redfield, Chicago.  
*Treasurer*—M. M. Kirkman, Chicago.  
*General Superintendent*—W. C. Halsey, Missouri Valley, Iowa.  
*General Manager*—W. F. Fitch, Missouri Valley, Iowa.  
*Chief Engineer*—J. E. Alnsworth, Missouri Valley.  
*Superintendent of Iowa Divisions*—W. F. Look, Missouri Valley, Iowa.

## TOLEDO, PEORIA &amp; WESTERN.

(No report filed.)

## UNION PACIFIC.

*President*—Charles Francis Adams, Boston, Mass.  
*Vice-President*—Thomas J. Potter, Omaha, Neb.  
*Secretary and Treasurer*—Henry McFarland, Boston, Mass.  
*General Superintendent*—Edward Dickinson, Omaha, Neb.  
*Chief Engineer*—V. G. Bogue, Omaha, Neb.  
*Auditor*—Erastus Young, Omaha, Neb.

## WABASH WESTERN.

*President*—O. D. Ashley, New York.  
*Vice-President*—Jas. F. How, St. Louis, Mo.  
*Secretary*—W. M. Beach, New York.  
*Treasurer*—Jas. F. How, St. Louis, Mo.  
*General Manager*—C. M. Hays, St. Louis, Mo.  
*General Superintendent, Sup. Wes. Div.*—H. L. Magee, Kansas City, Mo.  
*Chief Engineer*—W. S. Lincoln, St. Louis, Mo.  
*Auditor*—D. B. Howard, St. Louis, Mo.  
*Superintendent of Iowa Divisions*—H. L. Magee, Sup. West. Div., Kansas City, Mo.

TABLE No. I.

Length of Railroads, January 1, 1887, by counties, and the assessed value thereof.

| NAMES OF COUNTIES AND RAILROADS.                              |         | Miles of road. | Assessed value per mile. | Total assessed value. |
|---|---------|----------------|--------------------------|-----------------------|
| <i>Adair</i> .....  | 38.322  | \$             | \$                       | 225,538               |
| Chicago, Burlington & Quincy—Creston & Northern.....          | 19.552  | 4,000          |                          | 78,208                |
| Chicago, Burlington & Quincy—Western Iowa.....                | 10.270  | 4,000          |                          | 41,080                |
| Chicago, Rock Island & Pacific.....                           | 8.500   | 12,500         |                          | 106,250               |
| <i>Adams</i> .....  | 30.405  | 14,500         |                          | 405,535               |
| Chicago, Burlington & Quincy—Creston Branch.....              | 26.475  | 5,000          |                          | 383,888               |
| <i>Alamogordo</i> .....                                       | 3.930   | 5,000          |                          | 19,650                |
| Burlington, Cedar Rapids & Northern—Milwaukee Div.....        | 64.55   |                |                          | 251,100               |
| Chicago, Milwaukee & St. Paul—Dubuque Division.....           | 1.61    | 3,000          |                          | 4,830                 |
| Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....        | 36.11   | 5,000          |                          | 180,550               |
| Chicago, Milwaukee & St. Paul—Waukon Branch.....              | 4.02    | 5,000          |                          | 20,100                |
| <i>Appanoose</i> .....  | 22.81   | 2,000          |                          | 45,620                |
| Centerville, Moravia & Albia.....                             | 120.576 |                |                          | 546,102               |
| Chicago, Burlington & Kansas City.....                        | 13.308  | 3,000          |                          | 39,918                |
| Chicago, Burlington & Quincy—Moulton & Albia.....             | 17.970  | 3,500          |                          | 62,895                |
| Chicago, Milwaukee & St. Paul—Kansas City Branch.....         | .679    | 3,500          |                          | 2,376                 |
| Chicago, Rock Island & Pacific—Southwestern Division.....     | 22.340  | 3,500          |                          | 78,190                |
| Keokuk & Western.....   | 29.860  | 8,000          |                          | 238,880               |
| Wabash Western—St. Louis, Ottumwa & Cedar Rapids.....         | 29.160  | 3,500          |                          | 102,090               |
| <i>Audubon</i> .....  | 7.261   | 3,000          |                          | 21,783                |
| Chicago & Northwestern—Iowa Southwestern.....                 | 28.44   |                |                          | 124,080               |
| Chicago, Rock Island & Pacific—Audubon Branch.....            | 12.08   | 3,500          |                          | 42,280                |
| <i>Benton</i> .....   | 16.36   | 5,000          |                          | 81,800                |
| Burlington, Cedar Rapids & Northern.....                      | 91.03   |                |                          | 591,600               |
| Burlington, Cedar Rapids & Northern—Pacific Division.....     | 23.01   | 6,000          |                          | 138,060               |
| Chicago & Northwestern.....                                   | 14.85   | 3,000          |                          | 44,550                |
| Chicago & Northwestern—Ottumwa, Cedar Falls & St. P.....      | 24.84   | 10,000         |                          | 248,400               |
| Chicago, Milwaukee & St. Paul—Cedar Rapids & Ottumwa.....     | 2.47    | 4,000          |                          | 9,880                 |
| Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....  | 1.78    | 3,500          |                          | 6,230                 |
| <i>Black Hawk</i> .....                                       | 24.08   | 6,000          |                          | 144,480               |
| Burlington, Cedar Rapids & Northern.....                      | 104.429 |                |                          | 500,791               |
| Chicago, St. Paul & Kansas City.....                          | 32.74   | 6,000          |                          | 196,440               |
| Chicago, St. Paul & Kansas City—Wilson's, Ced. Falls Div..... | 30.418  | 3,500          |                          | 106,463               |
| Dubuque & Sioux City.....                                     | 7.171   | 3,500          |                          | 25,098                |
| Dubuque & Sioux City—Cedar Falls & Minnesota.....             | 26.72   | 5,500          |                          | 146,960               |
| <i>Boone</i> .....  | 7.38    | 3,500          |                          | 25,830                |
| Chicago & Northwestern.....                                   | 81.93   |                |                          | 462,385               |
| Chicago & Northwestern—Iowa Railway, Coal and Mfg Co.....     | 27.53   | 10,000         |                          | 275,300               |
| Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....  | 3.25    | 4,500          |                          | 14,625                |
| Chi., Rock Island & Pacific—Des Moines & Ft. Dodge.....       | 7.53    | 6,000          |                          | 45,180                |
| Minneapolis & St. Louis.....                                  | 3.00    | 5,000          |                          | 15,000                |
| St. Louis, Des Moines & Northern.....                         | 25.00   | 3,500          |                          | 87,500                |
| <i>Bremer</i> .....   | 15.32   | 1,500          |                          | 22,980                |
| Burlington, Cedar Rapids & Northern.....                      | 61.66   |                |                          | 223,420               |
| Burlington, Cedar Rapids & Northern—Wav. Short Line.....      | 4.18    | 6,000          |                          | 25,080                |
| Dubuque & Sioux City—Cedar Falls & Minnesota.....             | 5.68    | 3,000          |                          | 17,040                |
| Minnesota & Northwestern.....                                 | 19.47   | 3,500          |                          | 68,145                |
| Minnesota & Northwestern—Waverly Branch.....                  | 6.03    | 3,500          |                          | 21,105                |
| <i>Buchanan</i> .....   | 26.39   | 3,500          |                          | 92,050                |
| Burlington, Cedar Rapids & Northern—Milwaukee Div.....        | 64.623  |                |                          | 262,351               |
| Dubuque & Sioux City.....                                     | 25.78   | 3,000          |                          | 77,340                |
| Minnesota & Northwestern.....                                 | 24.53   | 5,500          |                          | 134,915               |
| Chicago, St. Paul & Kansas City.....                          | 11.41   | 3,500          |                          | 39,935                |
|   | 2.903   | 3,500          |                          | 10,161                |



TABLE No. I—CONTINUED.

| NAMES OF COUNTIES AND RAILROADS.                             | Miles of road. | Assessed value per mile. | Total assessed value. |
|--|----------------|--------------------------|-----------------------|
| <i>Buena Vista</i> .....                                     | 49.20          |                          | 246,810               |
| Chicago & Northwestern—Toledo & Northwestern.....            | 23.79          | 4,500                    | 107,025               |
| Iowa Falls & Sioux City.....                                 | 25.41          | 5,500                    | 139,755               |
| <i>Butler</i> .....  | 73.67          |                          | 360,315               |
| Burlington, Cedar Rapids & Northern.....                     | 21.06          | 6,000                    | 126,360               |
| Dubuque & Sioux City.....                                    | 24.91          | 5,500                    | 137,005               |
| Minnesota & Northwestern—Waverly Branch.....                 | 27.70          | 3,500                    | 96,980                |
| <i>Calhoun</i> .....   | 68.142         |                          | 233,523               |
| Chicago & Northwestern—Toledo & Northwestern.....            | 23.97          | 4,500                    | 107,865               |
| Iowa Falls & Sioux City.....                                 | 14.85          | 5,500                    | 81,675                |
| Des Moines & Northwestern.....                               | 29.322         | 1,500                    | 43,983                |
| <i>Carroll</i> .....   | 85.10          |                          | 530,040               |
| Chicago & Northwestern.....                                  | 25.41          | 10,000                   | 254,100               |
| Chicago & Northwestern—Iowa Southwestern.....                | 25.44          | 3,500                    | 89,040                |
| Chicago & Northwestern—Maple River Branch.....               | 9.30           | 4,000                    | 37,200                |
| Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div..... | 24.95          | 6,000                    | 149,700               |
| <i>Cass</i> .....  | 64.012         |                          | 512,432               |
| Chicago, Burlington & Quincy—Red Oak & Atlantic.....         | 3.57           | 4,000                    | 14,228                |
| Chicago, Burlington & Quincy—Western Iowa.....               | 10.095         | 4,000                    | 40,380                |
| Chicago, Rock Island & Pacific.....                          | 27.47          | 12,500                   | 343,375               |
| Chicago, Rock Island & Pacific—Atlantic Southern.....        | 14.71          | 5,000                    | 73,550                |
| Chicago, Rock Island & Pacific—Audubon Branch.....           | 18.88          | 5,000                    | 94,400                |
| <i>Cedar</i> .....   | 87.05          |                          | 361,822               |
| Burlington, Cedar Rapids & Northern.....                     | 8.95           | 6,000                    | 53,700                |
| Burlington, Cedar Rapids & Northern—Clinton Branch.....      | 28.86          | 3,000                    | 86,580                |
| Chicago & Northwestern.....                                  | 24.98          | 10,000                   | 249,800               |
| Chicago & Northwestern—Stanwood & Tipton.....                | 8.50           | 3,500                    | 29,750                |
| Chicago, Milwaukee & St. Paul—Davenport & Northw'n.....      | 3.96           | 3,200                    | 12,672                |
| Chicago, Rock Island & Pacific.....                          | 6.84           | 12,500                   | 85,600                |
| Chicago, Rock Island & Pacific—Wilcox & Tipton.....          | 4.92           | 5,000                    | 24,600                |
| <i>Cerro Gordo</i> .....                                     | 93.06          |                          | 420,180               |
| Burlington, Cedar Rapids & Northern.....                     | 10.57          | 6,000                    | 63,420                |
| Central Iowa.....  | 24.34          | 5,500                    | 133,870               |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....    | 24.22          | 5,000                    | 121,100               |
| Chicago, Milwaukee & St. Paul—Austin Branch.....             | 8.93           | 3,000                    | 26,790                |
| Mason City & Ft. Dodge.....                                  | 25.00          | 3,000                    | 75,000                |
| <i>Cherokee</i> .....  | 55.83          |                          | 241,990               |
| Cherokee & Dakota.....                                       | 26.03          | 3,000                    | 78,090                |
| Iowa Falls & Sioux City.....                                 | 29.80          | 5,500                    | 163,900               |
| <i>Chickasaw</i> .....                                       | 59.08          |                          | 246,275               |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....         | 26.33          | 5,000                    | 131,650               |
| Dubuque & Sioux City—Cedar Falls & Minnesota.....            | 7.05           | 3,500                    | 24,675                |
| Minnesota & Northwestern.....                                | 25.70          | 3,500                    | 90,950                |
| <i>Clarke</i> .....  | 48.48          |                          | 417,161               |
| Chicago, Burlington & Quincy.....                            | 28.498         | 14,500                   | 413,620               |
| Des Moines, Osceola & Southern.....                          | 21.96          | 1,500                    | 32,940                |
| <i>Clay</i> .....  | 37.71          |                          | 170,360               |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....    | 24.31          | 5,000                    | 121,550               |
| Chicago, Milwaukee & St. Paul—Spencer Branch.....            | 7.70           | 3,000                    | 23,100                |
| Chicago & Northwestern—Toledo & Northwestern.....            | 5.70           | 4,500                    | 25,590                |
| <i>Clayton</i> .....   | 132.18         |                          | 516,774               |
| Chicago, Milwaukee & St. Paul—Davenport & Northw'n.....      | 12.17          | 3,200                    | 39,024                |
| Chicago, Milwaukee & St. Paul—Dubuque Division.....          | 36.22          | 5,000                    | 181,100               |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota.....             | 22.68          | 5,000                    | 113,400               |
| Chicago, Mil. & St. Paul—Iowa Eastern or Elkader Br.....     | 19.10          | 3,000                    | 57,300                |
| Chicago, Milwaukee & St. Paul—Volga Branch.....              | 42.01          | 3,000                    | 126,030               |
| <i>Clinton</i> .....   | 168.07         |                          | 917,761               |
| Burlington, Cedar Rapids & Northern—Clinton Division.....    | 14.61          | 3,000                    | 43,800                |
| Chicago & Northwestern.....                                  | 10.00          | 10,000                   | 401,700               |
| Chicago & Northwestern—Iowa Midland.....                     | 33.40          | 3,500                    | 116,900               |
| Chicago, Milwaukee & St. Paul—Chi. & Coun. Bluffs Div.....   | 36.06          | 6,000                    | 216,360               |
| Chicago, Milwaukee & St. Paul—Clinton Branch.....            | 10.05          | 3,500                    | 35,175                |
| Chicago, Milwaukee & St. Paul—Davenport & Northw'n.....      | 12.28          | 3,200                    | 39,296                |
| Chicago, Milwaukee & St. Paul—Maquoketa Branch.....          | 21.50          | 3,000                    | 64,500                |
| <i>Crawford</i> .....  | 76.64          |                          | 504,620               |
| Chicago & Northwestern.....                                  | 31.56          | 10,000                   | 315,600               |
| Chicago & Northwestern—Iowa Southwestern.....                | 3.83           | 3,500                    | 13,405                |
| Chicago, Milwaukee & St. Paul—Chi. & Coun. Bluffs Div.....   | 12.50          | 6,000                    | 75,000                |
| Chicago, Milwaukee & St. Paul—Sioux City Branch.....         | 30.75          | 3,500                    | 107,625               |

TABLE I—CONTINUED.

| NAMES OF COUNTIES AND RAILROADS.                             | Miles of road. | Assessed value per mile. | Total assessed value. |
|--|----------------|--------------------------|-----------------------|
| <i>Dallas</i> .....  | 165.662        |                          | 557,303               |
| Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div..... | 24.72          | 6,000                    | 148,320               |
| Chicago, Rock Island & Pacific.....                          | 17.94          | 12,500                   | 219,500               |
| Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge.....   | 27.00          | 5,000                    | 135,000               |
| Des Moines & Northwestern.....                               | 26.672         | 1,500                    | 40,008                |
| St. Louis, Des Moines & Northern.....                        | 9.65           | 1,500                    | 14,475                |
| <i>Davis</i> .....   | 65.276         |                          | 319,903               |
| Chicago, Burlington & Kansas City.....                       | 15.40          | 3,500                    | 53,900                |
| Chicago, Rock Island & Pacific—Keokuk & Des Moines.....      | .75            | 5,500                    | 4,125                 |
| Chicago, Rock Island & Pacific—Southwestern Division.....    | 22.83          | 3,000                    | 68,540                |
| Wabash Western—St. Louis, Ott. & Cedar Rapids.....           | 26.246         | 3,000                    | 78,738                |
| <i>Decatur</i> .....   | 101.756        |                          | 336,172               |
| Chicago, Burlington & Quincy—Chariton Branch.....            | 15.907         | 4,500                    | 71,582                |
| Chicago, Burlington & Quincy—Leon, Mt. Ayr & Southw'n.....   | 25.639         | 4,500                    | 115,375               |
| Des Moines, Osceola & Southern.....                          | 30.760         | 1,500                    | 46,140                |
| Humeston & Shenandoah.....                                   | 14.35          | 3,500                    | 50,225                |
| Keokuk & Western.....  | 15.10          | 3,500                    | 52,850                |
| <i>Delaware</i> .....  | 101.09         |                          | 387,022               |
| Cedar Rapids & Chicago.....                                  | 14.09          | 3,000                    | 42,270                |
| Chicago, Milwaukee & St. Paul—Davenport & Northw'n.....      | 23.96          | 3,200                    | 76,672                |
| Chicago, Milwaukee & St. Paul—Dubuque Southwestern.....      | 7.95           | 3,500                    | 27,825                |
| Dubuque & Sioux City.....                                    | 24.47          | 5,500                    | 134,585               |
| Minnesota & Northwestern.....                                | 25.62          | 3,500                    | 89,670                |
| <i>Des Moines</i> .....                                      | 63.181         |                          | 494,375               |
| Burlington & Northwestern.....                               | 14.10          | 1,500                    | 21,150                |
| Burlington, Cedar Rapids & Northern.....                     | 21.18          | 6,000                    | 127,080               |
| Chicago, Burlington & Quincy.....                            | 18.227         | 14,500                   | 264,291               |
| Chicago, Burlington & Quincy—Keokuk & St. Paul.....          | 8.924          | 8,500                    | 75,854                |
| Toledo, Peoria & Western.....                                | .75            | 8,000                    | 6,000                 |
| <i>Dickinson</i> .....                                       | 42.13          |                          | 129,390               |
| Burlington, Cedar Rapids & Northern—Iowa Falls Div.....      | 29.80          | 3,000                    | 89,400                |
| Chicago, Milwaukee & St. Paul—Spencer Branch.....            | 12.33          | 3,000                    | 36,990                |
| <i>Dubuque</i> .....   | 121.17         |                          | 503,660               |
| Chicago, Milwaukee & St. Paul—Cascade Branch.....            | 19.50          | 2,000                    | 39,000                |
| Chicago, Milwaukee & St. Paul—Dubuque Division.....          | 32.81          | 5,000                    | 164,050               |
| Chicago, Milwaukee & St. Paul—Dubuque Southwestern.....      | 7.79           | 3,500                    | 27,265                |
| Dubuque & Sioux City.....                                    | 29.80          | 5,500                    | 163,900               |
| Minnesota & Northwestern.....                                | 31.27          | 3,500                    | 109,445               |
| <i>Emmet</i> .....   | 27.97          |                          | 83,910                |
| Burlington, Cedar Rapids & Northern—Iowa Falls Div.....      | 16.22          | 8,000                    | 48,660                |
| Chicago, Milwaukee & St. Paul—Emmetsburg Branch.....         | 11.75          | 3,000                    | 35,250                |
| <i>Fayette</i> .....   | 124.494        |                          | 394,213               |
| Burlington, Cedar Rapids & Northern—Decorah Division.....    | .31            | 3,000                    | 930                   |
| Burlington, Cedar Rapids & Northern—Milwaukee Div.....       | 44.31          | 3,000                    | 132,930               |
| Chicago, Milwaukee & St. Paul—Davenport & Northw'n.....      | 37.02          | 3,200                    | 118,464               |
| Chicago, Milwaukee & St. Paul—Volga Branch.....              | 16.20          | 2,000                    | 48,000                |
| Minnesota & Northwestern.....                                | 19.82          | 5,500                    | 69,370                |
| Chicago, St. Paul & Kansas City.....                         | 6.834          | 3,500                    | 23,919                |
| <i>Floyd</i> .....   | 64.35          |                          | 313,880               |
| Burlington, Cedar Rapids & Northern.....                     | 20.57          | 6,000                    | 123,420               |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....    | 24.82          | 5,000                    | 124,100               |
| Dubuque & Sioux City—Cedar Falls & Minnesota.....            | 18.96          | 3,500                    | 66,380                |
| <i>Franklin</i> .....  | 65.97          |                          | 232,085               |
| Burlington, Cedar Rapids & Northern—Iowa Falls Div.....      | 12.38          | 3,000                    | 37,140                |
| Central Iowa.....  | 27.09          | 6,500                    | 148,995               |
| Central Iowa—Belmond Branch.....                             | 15.70          | 3,000                    | 47,100                |
| Dubuque & Sioux City.....                                    | 1.10           | 5,500                    | 6,050                 |
| Mason City & Ft. Dodge.....                                  | .50            | 3,000                    | 1,500                 |
| Minnesota & Northwestern—Waverly Branch.....                 | 9.20           | 3,500                    | 32,200                |
| <i>Fremont</i> .....   | 69.272         |                          | 320,055               |
| Chicago, Burlington & Quincy—Nebraska City Branch.....       | 19.741         | 4,500                    | 78,964                |
| Chicago, Burlington & Quincy—Neb., Sidney & Northw'n.....    | 12.139         | 4,000                    | 48,556                |
| Kansas City, St. Joseph & Council Bluffs.....                | 28.643         | 5,500                    | 157,537               |
| Omaha & St. Louis.....                                       | 8.749          | 4,000                    | 34,996                |
| <i>Greene</i> .....  | 74.803         |                          | 401,605               |
| Chicago & Northwestern.....                                  | 24.51          | 10,000                   | 245,100               |
| Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge.....   | 22.99          | 5,000                    | 114,950               |
| Des Moines & Northwestern.....                               | 27.303         | 1,500                    | 40,955                |



TABLE No. I—CONTINUED.

| NAMES OF COUNTIES, AND RAILROADS.                           | No. of miles. | Assessed value per mile. | Total assessed value. |
|---|---------------|--------------------------|-----------------------|
| <i>Grundy</i> .....   | 47.263        | \$.....                  | \$ 165,375            |
| Burlington, Cedar Rapids & Northern—Iowa Falls Div....      | 11.13         | 3,000                    | 33,390                |
| Burlington, Cedar Rapids & Northern—Pacific Div....         | 18.22         | 3,000                    | 54,660                |
| Chicago & Northwestern—Toledo & Northwestern.....           | 12.79         | 4,500                    | 57,555                |
| Chicago, St. Paul & Kansas City.....                        | 7.953         | 3,500                    | 27,835                |
| Dubuque & Sioux City.....                                   | .17           | 5,800                    | 825                   |
| <i>Guthrie</i> .....  | 70.409        | .....                    | 457,048               |
| Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.... | 19.53         | 5,000                    | 117,180               |
| Chicago, Rock Island & Pacific.....                         | 19.32         | 12,500                   | 241,500               |
| Chicago, Rock Island & Pacific—Guthrie & Northw'n Br....    | 14.58         | 5,000                    | 72,900                |
| Des Moines & Northwestern.....                              | 16.979        | 1,500                    | 25,468                |
| <i>Hamilton</i> .....                                       | 83.08         | .....                    | 392,200               |
| Chicago & Northwestern—Des Moines & Minneapolis.....        | 8.40          | 5,000                    | 42,000                |
| Chicago & Northwestern—Toledo & Northwestern.....           | 45.48         | 4,500                    | 204,660               |
| Crooked Creek.....  | 6.00          | 3,000                    | 18,000                |
| Iowa Falls & Sioux City.....                                | 23.20         | 5,500                    | 127,600               |
| <i>Hancock</i> .....  | 72.23         | .....                    | 277,960               |
| Burlington, Cedar Rapids & Northern—Iowa Falls Div....      | 22.14         | 3,000                    | 66,420                |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Div....         | 24.15         | 5,000                    | 120,750               |
| Minneapolis & St. Louis.....                                | 25.94         | 3,500                    | 90,790                |
| <i>Hardin</i> .....   | 121.87        | .....                    | 508,025               |
| Burlington, Cedar Rapids & Northern—Iowa Falls Div....      | 17.88         | 3,000                    | 53,640                |
| Central Iowa.....   | 28.96         | 5,500                    | 159,280               |
| Chicago & Northwestern—Toledo & Northwestern.....           | 24.81         | 4,500                    | 111,645               |
| Chicago, Iowa & Dakota.....                                 | 26.50         | 2,000                    | 53,000                |
| Dubuque & Sioux City.....                                   | 11.19         | 5,500                    | 61,515                |
| Iowa Falls & Sioux City.....                                | 12.53         | 5,500                    | 68,915                |
| <i>Harrison</i> .....                                       | 69.911        | .....                    | 557,072               |
| Chicago & Northwestern.....                                 | 30.33         | 10,000                   | 303,300               |
| Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs...   | 7.01          | 6,000                    | 42,060                |
| Sioux City & Pacific.....                                   | 32.571        | 6,500                    | 211,712               |
| <i>Henry</i> .....  | 75.486        | .....                    | 417,448               |
| Burlington & Northwestern.....                              | 9.57          | 1,500                    | 14,355                |
| Central Iowa—Eastern Division.....                          | 10.60         | 1,500                    | 15,900                |
| Chicago, Burlington & Quincy.....                           | 18.653        | 3,000                    | 55,959                |
| Fort Madison & Northwestern.....                            | 19.709        | 14,500                   | 285,694               |
| St. Louis, Keokuk & Northwestern—Keokuk & Northw'n          | 2.67          | 1,000                    | 2,670                 |
| <i>Howard</i> .....   | 14.39         | 3,000                    | 42,870                |
| Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div....      | 37.42         | 5,000                    | 187,540               |
| Minnesota & Northwestern.....                               | 24.38         | 5,000                    | 121,900               |
| <i>Humboldt</i> .....                                       | 13.04         | 3,500                    | 45,640                |
| Burlington, Cedar Rapids & Northern—Iowa Falls Div....      | 89.88         | 3,000                    | 269,700               |
| Chicago & Northwestern—Toledo & Northwestern.....           | 25.00         | 3,000                    | 75,000                |
| Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge...    | 35.14         | 4,500                    | 159,135               |
| Minneapolis & St. Louis.....                                | 6.32          | 5,000                    | 31,600                |
| <i>Idda</i> .....   | 23.42         | 3,500                    | 81,970                |
| Chicago & Northwestern.....                                 | 40.79         | .....                    | 160,570               |
| Chicago & Northwestern—Maple River Branch.....              | 2.59          | 3,000                    | 7,770                 |
| <i>Iowa</i> .....   | 38.20         | 4,000                    | 152,800               |
| Chicago, Milwaukee & St. Paul—Cedar Rapids & Ottumwa...     | 57.84         | .....                    | 428,830               |
| Chicago, Rock Island & Pacific.....                         | 32.68         | 3,500                    | 114,380               |
| <i>Jackson</i> .....  | 25.16         | 12,500                   | 314,500               |
| Chicago & Northwestern—Iowa Midland.....                    | 77.67         | .....                    | 325,330               |
| Chicago, Milwaukee & St. Paul—Cascade Branch.....           | 14.60         | 3,500                    | 51,100                |
| Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.... | 16.12         | 2,000                    | 32,240                |
| Chicago, Milwaukee & St. Paul—Dubuque Division.....         | 13.02         | 6,000                    | 78,120                |
| Chicago, Milwaukee & St. Paul—Maquoketa Division.....       | 31.04         | 5,000                    | 155,200               |
| <i>Jasper</i> .....   | 2.89          | 3,000                    | 8,670                 |
| Central Iowa.....   | 129.80        | .....                    | 818,305               |
| Central Iowa—Newton Branch.....                             | 3.98          | .....                    | 21,890                |
| Central Iowa—Newton Branch (Lynnville Spur).....            | 20.781        | 3,000                    | 62,343                |
| Central Iowa—State Center Branch.....                       | 2.50          | 3,000                    | 7,500                 |
| Chicago, Rock Island & Pacific.....                         | 5.928         | 3,000                    | 17,784                |
| Chicago, Rock Island & Pacific—Keokuk & Des Moines.....     | 34.13         | 12,500                   | 426,625               |
| Chicago, Rock Island & Pacific—Newton & Monroe.....         | 17.40         | 5,500                    | 95,700                |
| Chicago, St. Paul & Kansas City.....                        | 17.00         | 5,000                    | 85,000                |
| Chicago, St. Paul & Kansas City—Valeria Branch.....         | 19.017        | 3,500                    | 66,560                |
| Iowa Northern.....  | 3.195         | 3,500                    | 11,183                |
|   | 5.93          | 4,000                    | 23,720                |

TABLE No. I—CONTINUED.

| NAMES OF COUNTIES AND RAILROADS.                            | Miles of road. | Assessed value per mile. | Total assessed value. |
|---|----------------|--------------------------|-----------------------|
| <i>Jefferson</i> .....                                      | 78.835         | \$.....                  | \$ 619,408            |
| Burlington & Western.....                                   | 17.80          | 1,500                    | 26,850                |
| Central Iowa—Eastern Division.....                          | 1.50           | 3,000                    | 4,500                 |
| Chicago, Burlington & Quincy.....                           | 25.735         | 14,500                   | 373,155               |
| Chicago, Rock Island & Pacific—Southwestern Division....    | 28.60          | 8,000                    | 228,800               |
| Ft. Madison & Northwestern.....                             | 2.10           | 1,000                    | 2,100                 |
| <i>Johnson</i> .....  | 72.82          | .....                    | 524,030               |
| Burlington, Cedar Rapids & Northern—Clinton Branch....      | 16.05          | 6,000                    | 96,300                |
| Burlington, Cedar Rapids & Northern—Iowa City Div....       | 12.96          | 3,000                    | 38,880                |
| Burlington, Cedar Rapids & Northern—Muscatine Div....       | 9.59           | 3,000                    | 28,770                |
| Chicago, Rock Island & Pacific.....                         | 7.06           | 3,000                    | 21,180                |
| <i>Jones</i> .....  | 27.16          | 12,500                   | 339,500               |
| Chicago & Northwestern—Iowa Midland.....                    | 96.00          | .....                    | 391,624               |
| Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.... | 22.98          | 3,500                    | 80,430                |
| Chicago, Milwaukee & St. Paul—Davenport & Northwest'n.      | 25.67          | 6,000                    | 153,420               |
| Chicago, Milwaukee & St. Paul—Dubuque Southwestern.....     | 27.67          | 3,200                    | 88,544                |
| <i>Keokuk</i> .....   | 19.78          | 3,500                    | 69,230                |
| Burlington & Western.....                                   | 144.848        | .....                    | 520,619               |
| Burlington, Cedar Rapids & Northern—Iowa City Div....       | 13.59          | 1,500                    | 20,385                |
| Central Iowa—Eastern Division.....                          | 31.35          | 3,000                    | 94,050                |
| Chicago & Northwestern—Ottumwa, Cedar Falls & St. P....     | 26.528         | 3,000                    | 79,554                |
| Chicago, Rock Island & Pacific—Oskaloosa Branch.....        | 16.89          | 4,000                    | 67,560                |
| Chicago, Rock Island & Pacific—Oskaloosa Branch.....        | 30.76          | 3,500                    | 107,660               |
| <i>Kossuth</i> .....  | 25.73          | 6,000                    | 154,380               |
| Burlington, Cedar Rapids & Northern—Iowa Falls Div....      | 82.95          | .....                    | 371,400               |
| Chicago & Northwestern—Toledo & Northwestern.....           | 4.30           | 3,000                    | 12,900                |
| Chicago, Milwaukee & St. Paul—Iowa and Dakota Div....       | 46.51          | 4,500                    | 209,285               |
| Minneapolis & St. Louis.....                                | 24.35          | 5,000                    | 121,750               |
| <i>Lee</i> .....  | 7.79           | 3,500                    | 27,265                |
| Chicago, Burlington & Kansas City.....                      | 161.807        | .....                    | 793,485               |
| Chicago, Burlington & Quincy—Keokuk & St. Paul.....         | 15.96          | 3,500                    | 55,360                |
| Chicago, Rock Island & Pacific—Keokuk & Des Moines.....     | 33.087         | 5,500                    | 182,240               |
| Chicago, Santa Fe & California.....                         | 27.15          | 5,500                    | 149,325               |
| Ft. Madison & Northwestern.....                             | 19.85          | 8,000                    | 158,800               |
| Keokuk & Western.....                                       | 25.51          | 1,000                    | 25,510                |
| St. Louis, Keokuk & Northwestern.....                       | 2.70           | 3,500                    | 9,450                 |
| St. Louis, Keokuk & Northwestern—Keokuk & Northwest'n       | 2.79           | 3,000                    | 8,370                 |
| <i>Linn</i> .....   | 31.81          | 3,000                    | 101,430               |
| Burlington, Cedar Rapids & Northern.....                    | 152.40         | .....                    | 619,630               |
| Burlington, Cedar Rapids & Northern—Milwaukee Div....       | 23.66          | 3,000                    | 70,980                |
| Cedar Rapids & Chicago.....                                 | 21.29          | 3,000                    | 63,870                |
| Chicago & Northwestern.....                                 | 27.65          | 3,000                    | 82,950                |
| Chicago, Milwaukee & St. Paul—Cedar Rapids & Ottumwa...     | 29.30          | 10,000                   | 293,000               |
| Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.... | 18.35          | 3,500                    | 64,225                |
| Chicago, Milwaukee & St. Paul—Dubuque Southwestern.....     | 26.04          | 6,000                    | 156,240               |
| <i>Louis</i> .....  | 8.11           | 3,500                    | 28,385                |
| Burlington & Northwestern.....                              | 68.995         | .....                    | 266,850               |
| Burlington, Cedar Rapids & Northern.....                    | 3.09           | 1,500                    | 4,635                 |
| Central Iowa—Eastern Division.....                          | 23.15          | 6,000                    | 138,900               |
| Chicago, Rock Island & Pacific—Oskaloosa Branch.....        | 23.845         | 3,000                    | 71,535                |
| <i>Lucas</i> .....  | 18.91          | 8,000                    | 151,280               |
| Chicago, Burlington & Quincy—Chariton Branch.....           | 52.131         | .....                    | 502,879               |
| Chicago, Burlington & Quincy—Chariton Branch.....           | 26.829         | 14,500                   | 389,620               |
| Chicago, Burlington & Quincy—Des Moines & S....             | 13.741         | 4,500                    | 61,834                |
| <i>Lyon</i> .....   | 11.561         | 4,500                    | 52,025                |
| Burlington, Cedar Rapids & Northern—Iowa Falls Div....      | 91.91          | .....                    | 313,530               |
| Chicago, Milwaukee & St. Paul—Iowa and Dakota Div....       | 37.79          | 3,000                    | 113,370               |
| Chicago, Mil. & St. Paul—Sioux City and Dakota Division.... | 24.22          | 3,000                    | 72,660                |
| Chicago, St. Paul, Minneapolis & Omaha—Rock River L....     | 9.420          | 5,000                    | 47,100                |
| <i>Madison</i> .....  | 3.840          | 3,500                    | 10,640                |
| Chicago, St. Paul, Minneapolis & Omaha—Rock River L....     | 12.440         | 4,000                    | 49,760                |
| Chicago, Rock Island & Pacific.....                         | 51.71          | .....                    | 243,850               |
| Chicago, Rock Island & Pacific—Indianola & Winterset....    | 7.67           | 12,500                   | 95,875                |
| Chicago, Rock Island & Pacific—Indianola & Winterset....    | 12.13          | 5,000                    | 60,650                |
| Chicago, St. Paul & Kansas City.....                        | 19.48          | 3,500                    | 68,180                |
| Des Moines, Osceola & Southern.....                         | 12.43          | 1,500                    | 18,645                |



TABLE No. I—CONTINUED.

| NAMES OF COUNTIES, AND RAILROADS.                               | No. of miles. | Assessed value per mile. | Total assessed value. |
|---|---------------|--------------------------|-----------------------|
| <b>Mahtuska</b> .....   | 127.861       | \$                       | \$ 568,088            |
| Burlington & Cedar Rapids & Northern—Iowa City Division.        | 15.060        | 1,500                    | 22,590                |
| Central Iowa.....   | 4.32          | 3,000                    | 12,960                |
| Central Iowa—Eastern Division.....                              | 25.17         | 5,500                    | 138,435               |
| Central Iowa—Newton Branch.....                                 | 14.324        | 3,000                    | 42,972                |
| Chicago & Northwestern—Ottumwa, Cedar Falls & St. Paul.         | 6.897         | 3,000                    | 20,691                |
| Chicago, Rock Island & Pacific—Keokuk & Des Moines.....         | 15.850        | 4,000                    | 63,400                |
| Chicago, Rock Island & Pacific—Oskaloosa Branch.....            | 21.340        | 5,500                    | 117,370               |
| Chicago, Rock Island & Pacific—Oskaloosa Branch.....            | 24.960        | 6,000                    | 149,760               |
| <b>Marion</b> .....   | 105.354       |                          | 468,670               |
| C. B. & Q.—Albia, K. & D. M. and D. M. & K.....                 | 39.204        | 5,000                    | 196,020               |
| Chicago, Rock Island & Pacific—Keokuk & Des Moines.....         | 14.500        | 5,500                    | 79,750                |
| Chicago, Rock Island & Pacific—Oskaloosa Branch.....            | 12.650        | 6,000                    | 75,900                |
| Wabash & Western—Des Moines & St. Louis.....                    | 39.000        | 3,000                    | 117,000               |
| <b>Marshall</b> .....   | 148.674       |                          | 794,488               |
| Central Iowa.....   | 29.790        | 5,500                    | 163,845               |
| Central Iowa—State Center Branch.....                           | 20.712        | 3,000                    | 62,136                |
| Central Iowa—Story City Branch.....                             | 15.010        | 5,000                    | 75,050                |
| Chicago & Northwestern.....                                     | 25.990        | 10,000                   | 259,900               |
| Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div..... | 25.390        | 6,000                    | 152,340               |
| Chicago, St. Paul & Kansas City.....                            | 31.782        | 3,500                    | 111,237               |
| <b>Mills</b> .....  | 92.761        |                          | 709,912               |
| Chicago, Burlington & Quincy.....                               | 29.707        | 14,500                   | 430,762               |
| Chicago, Burlington & Quincy—Hastings & Avoca.....              | 10.483        | 4,000                    | 41,932                |
| Chicago, Burlington & Quincy—Nebraska City, Sidney & N.....     | 4.918         | 4,000                    | 19,672                |
| Kansas City, St. Joseph & Council Bluffs.....                   | 17.963        | 5,500                    | 98,803                |
| Omaha & St. Louis.....  | 25.690        | 4,000                    | 102,760               |
| <b>Mitchell</b> .....   | 45.775        |                          | 167,148               |
| Central Iowa.....   | 5.405         | 5,500                    | 29,728                |
| Chicago, Milwaukee & St. Paul—Austin Branch.....                | 7.75          | 3,000                    | 23,250                |
| Dubuque & Sioux City—Cedar Falls & Minnesota.....               | 22.72         | 3,500                    | 79,520                |
| Minnesota & Northwestern.....                                   | 9.90          | 3,500                    | 34,650                |
| <b>Monona</b> .....   | 94.259        |                          | 411,208               |
| Cherokee & Dakota.....  | 16.35         | 3,000                    | 49,050                |
| Chicago & Northwestern—Maple River Branch.....                  | 24.706        | 4,000                    | 98,800                |
| Chicago, Milwaukee & St. Paul—Sioux City Branch.....            | 27.50         | 3,500                    | 96,250                |
| Sioux City & Pacific.....                                       | 25.709        | 6,500                    | 167,109               |
| <b>Monroe</b> .....   | 95.843        |                          | 673,921               |
| Centerville, Moravia & Albia.....                               | 10.745        | 3,000                    | 32,235                |
| Central Iowa.....   | 13.622        | 5,500                    | 74,902                |
| Chicago, Burlington & Quincy.....                               | 27.616        | 14,500                   | 400,232               |
| C. B. & Q.—Albia, K. & D. M. and D. M. & K.....                 | 10.772        | 5,000                    | 53,860                |
| Chicago, Burlington & Quincy—Moulton & Albia.....               | 10.798        | 3,500                    | 37,793                |
| Chicago, Milwaukee & St. Paul—Kansas City Branch.....           | 10.47         | 3,500                    | 36,645                |
| Wabash Western—Des Moines & St. Louis.....                      | 11.550        | 3,000                    | 34,650                |
| <b>Montgomery</b> .....   | 49.605        |                          | 482,774               |
| Chicago, Burlington & Quincy.....                               | 27.081        | 14,500                   | 392,674               |
| Chicago, Burlington & Quincy—Brownville & Nodaway Val.....      | 2.418         | 4,000                    | 9,672                 |
| Chicago, Burlington & Quincy—Nebraska City Branch.....          | 7.668         | 4,000                    | 30,672                |
| Chicago, Burlington & Quincy—Red Oak & Atlantic.....            | 12.439        | 4,000                    | 49,756                |
| <b>Muscatine</b> .....  | 98.46         |                          | 728,855               |
| Burlington, Cedar Rapids & Northern.....                        | 18.91         | 6,000                    | 113,460               |
| Burlington, Cedar Rapids & Northern—Muscatine Div.....          | 19.21         | 3,000                    | 57,630                |
| Chicago, Rock Island & Pacific.....                             | 24.77         | 12,500                   | 309,625               |
| Chicago, Rock Island & Pacific—Oskaloosa Branch.....            | 22.43         | 8,000                    | 179,440               |
| Chicago, Rock Island & Pacific—Wilton Branch.....               | 11.98         | 5,000                    | 59,900                |
| Chicago, Rock Island & Pacific—Wilton & Tipton.....             | 1.16          | 5,000                    | 5,800                 |
| <b>O'Brien</b> .....  | 83.22         |                          | 368,700               |
| Cherokee & Dakota.....  | 27.29         | 3,000                    | 81,870                |
| Chicago & Northwestern—Toledo & Northwestern.....               | 25.30         | 4,500                    | 113,850               |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....       | 24.02         | 5,000                    | 120,100               |
| Chicago, St. Paul, Minneapolis & Omaha.....                     | 6.61          | 8,000                    | 52,880                |
| <b>Oscola</b> .....   | 44.22         |                          | 222,560               |
| Burlington, Cedar Rapids & Northern—Iowa Falls Div.....         | 26.24         | 3,000                    | 78,720                |
| Chicago, St. Paul, Minneapolis & Omaha.....                     | 17.98         | 8,000                    | 143,840               |

## NAMES OF COUNTIES AND RAILROADS.

| Page   | Miles of road. | Assessed value per mile. | Total assessed value. |
|--|----------------|--------------------------|-----------------------|
| 112.873  |                |                          | \$ 432,629            |
| Chicago, Burlington & Quincy—Brownville & Nodaway V.....     | 22.810         | 4,000                    | 91,240                |
| Chicago, Burlington & Quincy—Clarinda & Springs & S.....     | 18.844         | 4,000                    | 63,376                |
| Chicago, Burlington & Quincy—Nebraska City Branch.....       | 11.800         | 4,000                    | 47,200                |
| Clarinda & St. Louis.....                                    | 11.500         | 3,500                    | 40,250                |
| Humeston & Shenandoah.....                                   | 27.020         | 3,000                    | 81,060                |
| Kansas City, St. Jo & Council Bluffs—Tarkio Valley Br.....   | 4.098          | 5,500                    | 22,539                |
| Omaha & St. Louis.....                                       | 19.801         | 4,000                    | 79,204                |
| <b>Palo Alto</b> .....                                       | 82.92          |                          | 334,540               |
| Burlington, Cedar Rapids & Northern—Iowa Falls Div.....      | 27.280         | 3,000                    | 81,840                |
| Chicago, Milwaukee & St. Paul—Emmettsburg Branch.....        | 10.750         | 3,000                    | 32,250                |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....    | 24.340         | 5,500                    | 133,930               |
| Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge.....   | 20.85          | 5,000                    | 104,250               |
| <b>Plymouth</b> .....  | 72.83          |                          | 374,165               |
| Chicago & Northwestern—Maple River Branch.....               | 13.40          | 4,000                    | 53,600                |
| Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.....     | 15.00          | 3,500                    | 52,500                |
| Chicago, St. Paul, Minneapolis & Omaha.....                  | 9.48           | 8,000                    | 75,840                |
| Iowa Falls & Sioux City.....                                 | 34.95          | 5,500                    | 192,225               |
| <b>Pocahontas</b> .....                                      | 62.51          |                          | 248,730               |
| Chicago & Northwestern—Toledo & Northwestern.....            | 24.16          | 4,500                    | 108,730               |
| Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge.....   | 16.63          | 5,000                    | 83,250                |
| Des Moines & Northwestern.....                               | 1.90           | 1,500                    | 2,850                 |
| Iowa Falls & Sioux City.....                                 | 9.80           | 5,500                    | 53,900                |
| <b>Polk</b> .....  | 173.316        |                          | 994,828               |
| Chicago & Northwestern—Des Moines & Minneapolis.....         | 24.400         | 5,000                    | 122,000               |
| Chicago, Burlington & Quincy—Des Moines & Knoxville.....     | 10.125         | 5,000                    | 50,625                |
| Chicago, Rock Island & Pacific.....                          | 27.670         | 12,500                   | 346,825               |
| Chicago, Rock Island & Pacific—Indianola & Winterset.....    | 8.890          | 5,000                    | 44,450                |
| Chicago, Rock Island & Pacific—Keokuk & Des Moines.....      | 17.560         | 5,500                    | 96,580                |
| Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge.....   | 9.300          | 5,000                    | 46,500                |
| Chicago, St. Paul & Kansas City.....                         | 30.341         | 3,500                    | 106,193               |
| Des Moines, Osceola & Southern.....                          | 7.270          | 1,500                    | 10,905                |
| Des Moines & Northwestern.....                               | 4.150          | 1,500                    | 6,225                 |
| St. Louis, Des Moines & Northern.....                        | 16.410         | 1,500                    | 24,615                |
| Wabash Western—Des Moines & St. Louis.....                   | 17.53          | 3,000                    | 52,590                |
| <b>Pottawattamie</b> .....                                   | 142.180        |                          | 1,736,604             |
| Chicago & Northwestern.....                                  | 20.830         | 10,000                   | 208,300               |
| Chicago, Burlington & Quincy.....                            | 1.556          | 14,500                   | 22,577                |
| Chicago, Burlington & Quincy—Hastings & Avoca.....           | 5.244          | 4,000                    | 20,976                |
| Chicago, Burlington & Quincy—Red Oak & Atlantic.....         | 1.996          | 4,000                    | 7,984                 |
| Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div..... | 26.550         | 6,000                    | 159,300               |
| Chicago, Rock Island & Pacific.....                          | 45.020         | 12,500                   | 562,750               |
| Chi., Rock Island & Pacific—Avoca, Macedonia & S. W.....     | 17.610         | 5,000                    | 88,050                |
| Chicago, Rock Island & Pacific—Harlan Branch.....            | 1.130          | 5,000                    | 5,650                 |
| Kansas City, St. Joseph & Council Bluffs.....                | 6.714          | 5,500                    | 36,927                |
| Omaha & St. Louis.....                                       | 11.740         | 4,000                    | 46,960                |
| Union Pacific.....   | 9.778          | 150,000                  | 1,466,700             |
| <b>Poweshiek</b> .....                                       | 96.012         |                          | 614,908               |
| Burlington, Cedar Rapids & Northern—Iowa City Div.....       | 6.78           | 3,000                    | 20,340                |
| Central Iowa.....  | 22.81          | 5,500                    | 125,455               |
| Central Iowa—Montezuma Branch.....                           | 13.612         | 3,000                    | 40,836                |
| Central Iowa—Newton Branch.....                              | .07            | 3,000                    | 210                   |
| Chi. & Northwestern—Ottumwa, Cedar Falls & St. Paul.....     | 27.21          | 4,000                    | 108,840               |
| Chicago, Rock Island & Pacific.....                          | 25.53          | 12,500                   | 319,125               |
| <b>Ringgold</b> .....  | 79.662         |                          | 367,964               |
| Chicago, Burlington & Quincy—Leon, Mt. Airy & Southw.....    | 28.642         | 3,500                    | 100,245               |
| Chicago, St. Paul & Kansas City.....                         | 23.53          | 8,500                    | 199,755               |
| Humeston & Shenandoah.....                                   | 27.120         | 3,500                    | 94,920                |
| <b>Sac</b> .....   | 62.59          |                          | 254,645               |
| Chicago & Northwestern—Maple River Branch.....               | 54.02          | 4,000                    | 216,080               |
| Chicago & Northwestern—Toledo & Northwestern.....            | 5.57           | 4,500                    | 25,065                |
| <b>Scott</b> .....   | 55.64          |                          | 430,978               |
| Burlington, Cedar Rapids & Northern—Clinton Branch.....      | 23.51          | 3,000                    | 70,530                |
| Chicago, Milwaukee & St. Paul—Davenport & Northw'd.....      | 26.54          | 3,200                    | 84,928                |
| Chicago, Milwaukee & St. Paul—Maquoketa Branch.....          | 7.80           | 3,000                    | 23,400                |
| Chicago, Rock Island & Pacific.....                          | 13.71          | 12,500                   | 171,375               |
| Chicago, Rock Island & Pacific—Oskaloosa Branch.....         | 12.18          | 8,000                    | 97,440                |



TABLE No. I—CONTINUED.

| NAMES OF COUNTIES AND RAILROADS.   | Miles of road. | Assessed value per mile. | Total assessed value. |
|--|----------------|--------------------------|-----------------------|
| <i>Shelby</i> .....  | 54.68          | \$                       | \$ 827,160            |
| Chicago & Northwestern—Iowa Southwestern .....   | 12.75          | 3,500                    | 44,625                |
| Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs ..  | 24.81          | 6,000                    | 148,860               |
| Chicago, Rock Island & Pacific .....   | 6.41           | 12,500                   | 80,125                |
| Chicago, Rock Island & Pacific—Harlan Branch .....   | 10.71          | 5,000                    | 53,550                |
| <i>Stearns</i> .....   | 119.21         |                          | 587,330               |
| Cherokee & Dakota .....  | 7.07           | 3,000                    | 21,210                |
| Chicago & Northwestern—Toledo & Northwestern .....   | 35.10          | 4,500                    | 157,950               |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Division ..  | 29.08          | 5,000                    | 145,400               |
| Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div. ....  | 16.88          | 3,500                    | 59,080                |
| Chicago, Milwaukee & St. Paul—Eden Branch .....  | 8.99           | 3,000                    | 26,970                |
| Chicago, St. Paul, Minneapolis & Omaha .....   | 22.09          | 8,000                    | 174,720               |
| <i>Story</i> .....   | 94.92          |                          | 581,540               |
| Central Iowa—Story City Branch .....   | 19.50          | 3,000                    | 58,500                |
| Chicago & Northwestern .....   | 24.23          | 10,000                   | 242,300               |
| Chicago & Northwestern—Des Moines & Minneapolis .....  | 26.40          | 5,000                    | 132,000               |
| Chicago, Milwaukee & St. Paul—Chl. & Coun. Bluffs Div. ....  | 24.79          | 6,000                    | 148,740               |
| <i>Tama</i> .....  | 104.62         |                          | 609,860               |
| Burlington, Cedar Rapids & Northern—Pacific Division ..  | 18.05          | 3,000                    | 54,150                |
| Chicago & Northwestern .....   | 25.34          | 10,000                   | 253,400               |
| Chicago & Northwestern—Ott., Cedar Falls & St. Paul .....  | 4.13           | 4,000                    | 16,520                |
| Chicago & Northwestern—Toledo & Northwestern .....   | 22.14          | 4,500                    | 99,630                |
| Chicago, Milwaukee & St. Paul—Chl. & Coun. Bluffs Div. ....  | 26.32          | 6,000                    | 157,920               |
| Chicago, St. Paul & Kansas City .....  | 12.64          | 3,500                    | 44,240                |
| <i>Taylor</i> .....  | 60.748         |                          | 254,630               |
| Chicago, Burlington & Quincy—Creston Branch .....  | 28.608         | 5,000                    | 140,040               |
| Chicago, St. Paul & Kansas City .....  | 5.73           | 3,500                    | 20,230                |
| Huachueta & Shenandoah .....   | 26.960         | 3,500                    | 94,360                |
| <i>Union</i> .....   | 67.291         |                          | 539,475               |
| Chicago, Burlington & Quincy .....   | 25.797         | 14,500                   | 374,057               |
| Chicago, Burlington & Quincy—Creston & Northern .....  | 8.152          | 4,000                    | 32,608                |
| Chicago, Burlington & Quincy—Creston Branch .....  | 10.742         | 5,000                    | 53,710                |
| Chicago, St. Paul & Kansas City .....  | 22.60          | 3,500                    | 79,100                |
| <i>Van Buren</i> .....   | 80.05          |                          | 317,125               |
| Chicago, Burlington & Kansas City .....  | 27.33          | 3,500                    | 95,655                |
| Chicago, Rock Island & Pacific—Keokuk & Des Moines .....   | 33.50          | 5,500                    | 184,250               |
| Chicago, Rock Island & Pacific—Keosauqua Branch .....  | 4.50           | 5,000                    | 22,500                |
| Ft. Madison & Northwestern .....   | 14.72          | 1,600                    | 14,720                |
| <i>Wapello</i> .....   | 105.012        |                          | 774,416               |
| Chicago, Burlington & Quincy .....   | 26.856         | 14,500                   | 389,412               |
| Chicago, Milwaukee & St. Paul—Cedar Rap. & Ottumwa ..  | 12.81          | 3,500                    | 44,835                |
| Chicago, Milwaukee & St. Paul—Kansas City Branch .....   | 14.50          | 3,500                    | 50,750                |
| Chicago, Rock Island & Pacific—Keokuk & Des Moines .....   | 30.000         | 5,500                    | 165,000               |
| Chicago, Rock Island & Pacific—Southwestern Division .....   | 7.710          | 8,000                    | 61,680                |
| Ottumwa & Kirkville .....  | 3.333          | 10,000                   | 33,330                |
| Wabash Western—St. Louis, Ottumwa & Cedar Rapids .....   | 9.803          | 3,000                    | 29,409                |
| <i>Warren</i> .....  | 98.885         |                          | 362,965               |
| Chicago, Burlington & Quincy—Charlton, D. M. & Southern ..   | 21.439         | 4,500                    | 99,475                |
| Chicago, Burlington & Quincy—Des Moines & Knoxville ..   | 7.696          | 5,000                    | 38,480                |
| Chicago, Rock Island & Pacific—Indianola & Winterset .....   | 26.230         | 1,000                    | 131,150               |
| Chicago, St. Paul & Kansas City .....  | 15.79          | 3,500                    | 55,265                |
| Des Moines, Osceola & Southern .....   | 27.730         | 1,500                    | 41,595                |
| <i>Washington</i> .....  | 102.951        |                          | 442,198               |
| Burlington & Northwestern .....  | 12.010         | 1,500                    | 18,015                |
| Burlington & Western .....   | 13.620         | 1,500                    | 20,430                |
| Burlington, Cedar Rapids & Northern—Iowa City Div. ....  | 30.980         | 3,000                    | 92,940                |
| Burlington, Cedar Rapids & Northern—Muscatine Div. ....  | 4.310          | 3,000                    | 12,930                |
| Central Iowa—Eastern Division .....  | 11.861         | 3,000                    | 35,583                |
| Chicago, Rock Island & Pacific—Oskaloosa Branch—Davenport to junction with Southwestern Division ..... | 10.960         | 8,000                    | 87,680                |
| Chicago, Rock Island & Pacific—Oskaloosa Branch—Junction with Southwestern Division to Knoxville ..... | 14.530         | 6,000                    | 87,180                |
| Chicago, Rock Island & Pacific—Southwestern Division .....   | 14.690         | 8,000                    | 117,440               |
| <i>Wayne</i> .....   | 78.773         |                          | 457,988               |
| Chicago, Burlington & Quincy—Charlton Branch .....   | 6.893          | 4,500                    | 31,018                |
| Chicago, Milwaukee & St. Paul—Kansas City Branch .....   | 14.96          | 3,500                    | 52,360                |
| Chicago, Rock Island & Pacific—Southwestern Div. ....  | 27.780         | 8,000                    | 222,240               |
| Keokuk & Western .....   | 29.240         | 3,500                    | 102,340               |

TABLE No. I—CONTINUED.

| NAMES OF COUNTIES AND RAILROADS.                         | Miles of road. | Assessed value per mile. | Total assessed value. |
|--|----------------|--------------------------|-----------------------|
| <i>Weber</i> .....                                       | 172.56         | \$                       | \$ 706,775            |
| Chicago & Northwestern—Toledo & Northwestern .....       | 25.96          | 4,500                    | 116,820               |
| Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge .. | 32.55          | 5,000                    | 162,750               |
| Crooked Creek .....                                      | 17.20          | 3,000                    | 51,600                |
| Iowa Falls & Sioux City .....                            | 26.74          | 5,500                    | 147,070               |
| Mason City & Ft. Dodge .....                             | 33.70          | 3,000                    | 101,100               |
| Minneapolis & St. Louis .....                            | 36.41          | 3,500                    | 127,435               |
| <i>Winnebago</i> .....                                   | 21.14          |                          | 73,990                |
| Minneapolis & St. Louis .....                            | 21.14          | 3,500                    | 73,990                |
| <i>Winnebago</i> .....                                   | 82.35          |                          | 340,964               |
| Burlington, Cedar Rapids & Northern—Decorah Div. ....    | 22.99          | 3,000                    | 68,970                |
| Burlington, Cedar Rapids & Northern—Milwaukee Div. ....  | 1.14           | 3,000                    | 3,420                 |
| Chicago, Milwaukee & St. Paul—Davenport & Northw'n ..    | 2.47           | 3,300                    | 7,904                 |
| Chicago, Milwaukee & St. Paul—Decorah Branch .....       | 9.04           | 3,000                    | 27,120                |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Div. ....    | 29.75          | 5,000                    | 148,750               |
| Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div. .... | 16.96          | 5,000                    | 84,800                |
| <i>Woodbury</i> .....                                    | 12.603         |                          | 474,975               |
| Cherokee & Dakota .....                                  | 25.87          | 3,000                    | 77,610                |
| Chicago & Northwestern—Maple River Branch .....          | 19.500         | 4,000                    | 78,000                |
| Chicago, Milwaukee & St. Paul—Sioux City & Dakota .....  | 5.63           | 3,500                    | 19,705                |
| Chicago, Milwaukee & St. Paul—Sioux City Branch .....    | 31.92          | 3,500                    | 111,720               |
| Chicago, St. Paul, Minneapolis & Omaha .....             | .940           | 8,000                    | 7,520                 |
| Iowa Falls & Sioux City .....                            | 6.410          | 5,500                    | 35,255                |
| Sioux City & Pacific .....                               | 22.333         | 6,500                    | 145,165               |
| <i>Worth</i> .....                                       | 46.359         |                          | 236,064               |
| Burlington, Cedar Rapids & Northern .....                | 18.61          | 6,000                    | 111,660               |
| Central Iowa .....                                       | 16.459         | 3,500                    | 57,604                |
| Chicago, Milwaukee & St. Paul—Austin Branch .....        | 11.27          | 3,000                    | 33,810                |
| Minneapolis & St. Louis .....                            | .02            | 3,500                    | 70                    |
| <i>Wright</i> .....                                      | 108.193        |                          | 360,354               |
| Burlington, Cedar Rapids & Northern—Iowa Falls Div. .... | 45.04          | 3,000                    | 135,120               |
| Central Iowa—Belmond Branch .....                        | 6.503          | 3,000                    | 19,509                |
| Chicago & Northwestern—Toledo & Northwestern .....       | 23.850         | 4,500                    | 107,325               |
| Mason City & Ft. Dodge .....                             | 32.500         | 5,000                    | 88,400                |
| <b>Total</b> .....                                       | 8,291.438      |                          | \$ 48,160,575         |



TABLE No. II.

Length of Railroads January 1, 1888, and the assessed value thereof by roads.

| NAME OF COMPANY AND LINE.   | COUNTIES.        | Miles of road. | Total miles of road. | Assessed value per mile. | Aggregate assessed value. |
|---|------------------|----------------|----------------------|--------------------------|---------------------------|
| <i>Burlington &amp; Northwestern Railway Co.</i><br>Burlington & Northwestern.....            | Des Moines ..... | 14.16          | *38.77               | .....                    | \$ 58,155                 |
|   | Henry .....      | 9.57           |                      |                          |                           |
|   | Louisa .....     | 3.09           |                      |                          |                           |
|   | Washington ..    | 12.01          | 38.77                | 1,500                    | 58,155                    |
| <i>Burlington &amp; Western Railway Company.</i><br>Burlington & Western.....                 | Henry .....      | 10.60          | †70.71               | .....                    | 106,065                   |
|   | Washington ..    | 13.62          |                      |                          |                           |
|   | Jefferson .....  | 17.90          |                      |                          |                           |
|   | Keokuk .....     | 13.59          |                      |                          |                           |
|   | Mahaska .....    | 15.00          | 70.71                | 1,500                    | 106,065                   |
| <i>Burlington Cedar Rapids &amp; N. Railway Co.</i><br>Burlington, Cedar Rapids & Northern... | Des Moines ..    | 21.18          | 872.61               | .....                    | 3,339,750                 |
|   | Louisa .....     | 23.15          |                      |                          |                           |
|   | Muscatine .....  | 18.91          |                      |                          |                           |
|   | Cedar .....      | 8.95           |                      |                          |                           |
|   | Johnson .....    | 16.53          |                      |                          |                           |
|   | Linn .....       | 21.66          |                      |                          |                           |
|   | Benton .....     | 23.01          |                      |                          |                           |
|   | Black Hawk ..    | 32.74          |                      |                          |                           |
|   | Bremer .....     | 4.18           |                      |                          |                           |
|   | Butler .....     | 21.06          |                      |                          |                           |
|   | Floyd .....      | 20.57          |                      |                          |                           |
|   | Cerro Gordo ..   | 10.57          |                      |                          |                           |
|   | Worth .....      | 18.61          | 240.64               | 5,000                    | 1,443,840                 |
|   | Bremer .....     | 5.68           | 5.68                 | 3,000                    | 17,040                    |
| <i>Waverly Short Line.</i><br>Milwaukee Division.....   | Linn .....       | 21.29          |                      |                          |                           |
|   | Buchanan .....   | 25.78          |                      |                          |                           |
|   | Fayette .....    | 44.31          |                      |                          |                           |
|   | Winneshiek ..    | 1.14           |                      |                          |                           |
|   | Allamakee .....  | 1.61           | 94.13                | 3,000                    | 282,390                   |
| <i>Muscatine Division.</i><br>Pacifi Division.....  | Muscatine .....  | 12.21          |                      |                          |                           |
|   | Johnson .....    | 7.06           |                      |                          |                           |
|   | Washington ..    | 4.31           | 30.58                | 3,000                    | 91,740                    |
|   | Benton .....     | 14.85          |                      |                          |                           |
|   | Tama .....       | 18.05          |                      |                          |                           |
| <i>Iowa City Division</i><br>Iowa Falls Division .....  | Grundy .....     | 15.22          | 48.12                | 3,000                    | 144,360                   |
|   | Johnson .....    | 9.59           |                      |                          |                           |
|   | Washington ..    | 29.98          |                      |                          |                           |
|   | Keokuk .....     | 31.35          |                      |                          |                           |
|   | Mahaska .....    | 4.32           |                      |                          |                           |
|   | Poweshiek .....  | 6.78           | 73.02                | 3,000                    | 219,060                   |
|   | Grundy .....     | 11.13          |                      |                          |                           |
|   | Hardin .....     | 17.88          |                      |                          |                           |
|   | Franklin .....   | 12.38          |                      |                          |                           |
|   | Wright .....     | 45.04          |                      |                          |                           |
|   | Humboldt .....   | 25.00          |                      |                          |                           |
|   | Palo Alto .....  | 27.28          |                      |                          |                           |
|   | Emmet .....      | 16.22          |                      |                          |                           |
|   | Dickinson .....  | 29.80          |                      |                          |                           |
|   | Kossuth .....    | 4.30           |                      |                          |                           |
|   | Osceola .....    | 26.24          |                      |                          |                           |
|   | Lyon .....       | 37.19          | 275.20               | 3,000                    | 825,600                   |
|   | Hancock .....    | 22.14          |                      |                          |                           |
|   | Johnson .....    | 12.96          |                      |                          |                           |
|   | Cedar .....      | 28.86          |                      |                          |                           |
|   | Scott .....      | 25.51          |                      |                          |                           |
|   | Clinton .....    | 14.61          | 81.94                | 3,000                    | 245,820                   |
|   | Fayette .....    | .31            |                      |                          |                           |
| <i>Decorah Division.</i><br>Decorah Division.....   | Winneshiek ..    | 22.99          | 23.30                | 5,000                    | 69,900                    |

TABLE No. II—CONTINUED.

| NAME OF COMPANY AND LINE.   | COUNTIES.                               | Miles of road. | Total miles of road. | Assessed value per mile. | Aggregate assessed value. |
|---|---|----------------|----------------------|--------------------------|---------------------------|
| <i>Cedar Rapids &amp; Chicago Railway Co.</i><br>Cedar Rapids & Chicago .....             | Linn .....                              | 27.65          | 41.74                | .....                    | \$ 125,220                |
|   | Delaware .....                          | 14.05          | 41.74                | \$ 3,000                 | 125,220                   |
| <i>Centerville, Moravia &amp; Albia Railway Co.</i><br>Centerville, Moravia & Albia ..... | Appanoose .....                         | 13.306         | 24.051               | .....                    | 72,153                    |
|   | Monroe .....                            | 10.745         | 24.051               | 3,000                    | 73,163                    |
| <i>Central Iowa Railway Company.</i><br>Central Iowa .....                                | Mitchell .....                          | 8.405          | 421.620              | .....                    | 1,759,100                 |
|   | Worth .....                             | 16.459         |                      |                          |                           |
|   | Cerro Gordo ..                          | 24.34          |                      |                          |                           |
|   | Franklin .....                          | 27.09          |                      |                          |                           |
|   | Hardin .....                            | 28.96          |                      |                          |                           |
|   | Marshall .....                          | 29.79          |                      |                          |                           |
|   | Jasper .....                            | 3.98           |                      |                          |                           |
|   | Poweshiek .....                         | 22.81          |                      |                          |                           |
|   | Mahaska .....                           | 25.17          |                      |                          |                           |
|   | Monroe .....                            | 13.692         | 197.696              | 5,500                    | 1,087,328                 |
| <i>Belmont Branch.</i><br>Story City Branch.....  | Franklin .....                          | 15.70          |                      |                          |                           |
|   | Wright .....                            | 15.538         | 22.268               | 3,600                    | 66,600                    |
|   | Marshall .....                          | 15.01          |                      |                          |                           |
|   | Story .....                             | 19.50          | 34.51                | 3,000                    | 103,530                   |
| <i>State Center Branch.</i><br>Montezuma Branch.....                                      | Jasper .....                            | 5.928          |                      |                          |                           |
|   | Marshall .....                          | 20.712         | 26.64                | 3,000                    | 79,920                    |
|   | Poweshiek .....                         | 13.612         | 13.612               | 3,600                    | 40,836                    |
|   | Winneshiek .....                        | 8.897          |                      |                          |                           |
|   | (Including Lynnville Stub. (2.50) ..... | .070           |                      |                          |                           |
| <i>Eastern Division.</i><br>Cherokee & Dakota Railway Company.....                        | Jasper .....                            | 23.281         | 30.245               | 3,000                    | 90,744                    |
|   | Mahaska .....                           | 14.324         |                      |                          |                           |
|   | Keokuk .....                            | 26.528         |                      |                          |                           |
|   | Washington ..                           | 11.881         |                      |                          |                           |
|   | Jefferson .....                         | 1.500          |                      |                          |                           |
|   | Henry .....                             | 18.653         |                      |                          |                           |
|   | Louisa .....                            | 23.845         | 96.711               | 3,000                    | 290,133                   |
|   | Lyon .....                              | 24.22          | 129.42               | .....                    | 388,260                   |
| <i>Cherokee &amp; Dakota.</i><br>Cherokee .....   | Sioux .....                             | 7.07           |                      |                          |                           |
|   | O'Brien .....                           | 27.29          |                      |                          |                           |
|   | Cherokee .....                          | 26.03          |                      |                          |                           |
|   | Ida .....                               | 2.50           |                      |                          |                           |
|   | Woodbury .....                          | 25.87          |                      |                          |                           |
|   | Monona .....                            | 16.35          | 129.42               | 3,000                    | 388,260                   |
| <i>Chicago &amp; Northwestern Railway Company.</i><br>Chicago & Northwestern .....        | Clinton .....                           | 40.17          | 1153.99              | .....                    | 6,332,750                 |
|   | Cedar .....                             | 24.98          |                      |                          |                           |
|   | Linn .....                              | 20.20          |                      |                          |                           |
|   | Benton .....                            | 24.84          |                      |                          |                           |
|   | Tama .....                              | 25.84          |                      |                          |                           |
|   | Marshall .....                          | 25.99          |                      |                          |                           |
|   | Story .....                             | 24.23          |                      |                          |                           |
|   | Boone .....                             | 27.53          |                      |                          |                           |
|   | Greene .....                            | 24.51          |                      |                          |                           |
|   | Carroll .....                           | 25.41          |                      |                          |                           |
|   | Crawford .....                          | 31.56          |                      |                          |                           |
|   | Harrison .....                          | 30.33          |                      |                          |                           |
|   | Pottawattamie ..                        | 20.83          | 355.02               | 10,000                   | 3,550,200                 |
| <i>Iowa Midland Branch.</i><br>Stanwood & Tipton.....                                     | Clinton .....                           | 32.40          |                      |                          |                           |
|   | Jackson .....                           | 14.60          |                      |                          |                           |
|   | Jones .....                             | 22.98          | 70.98                | 3,500                    | 248,430                   |
|   | Cedar .....                             | 8.50           | 8.50                 | 3,500                    | 29,750                    |
| <i>Ottumwa, Cedar Falls &amp; St. Paul.</i><br>Tama .....                                 | Benton .....                            | 2.47           |                      |                          |                           |
|   | Tama .....                              | .13            |                      |                          |                           |
|   | Poweshiek .....                         | 27.21          |                      |                          |                           |
|   | Keokuk .....                            | 16.89          |                      |                          |                           |
|   | Mahaska .....                           | 15.85          | 62.55                | 4,000                    | 250,200                   |
|   | Hamilton .....                          | 8.40           |                      |                          |                           |
|   | Story .....                             | 26.40          |                      |                          |                           |
|   | Polk .....                              | 24.40          | 59.20                | 5,000                    | 296,000                   |



TABLE No. II—CONTINUED.

| NAME OF COMPANY AND LINE.                                      | COUNTIES.           | Miles of road. | Total miles of road. | Assessed value per mile. | Aggregate assessed value. |
|--|---------------------|----------------|----------------------|--------------------------|---------------------------|
| Chicago & Northwestern—Continued.                              |                     |                |                      |                          |                           |
| Iowa Southwestern.....   | Carroll .....       | 25.44          |                      |                          |                           |
|  | Crawford .....      | 1.83           |                      |                          |                           |
|  | Shelby .....        | 12.75          |                      |                          |                           |
|  | Audubon .....       | 12.08          | 52.10                | \$3,500                  | \$ 182,350                |
| Maple River Branch.....  | Carroll .....       | 9.30           |                      |                          |                           |
|  | Sac .....           | 54.02          |                      |                          |                           |
|  | Ida .....           | 38.20          |                      |                          |                           |
|  | Woodbury .....      | 19.50          |                      |                          |                           |
|  | Plymouth .....      | 13.40          |                      |                          |                           |
| Iowa Railway, Coal and Mfg Company.                            | Monona .....        | 24.70          | 159.12               | 4,000                    | 636,480                   |
| Toledo & Northwestern .....                                    | Boone .....         | 3.25           | 3.25                 | 4,500                    | 14,625                    |
|  | Tama .....          | 22.14          |                      |                          |                           |
|  | Grundy .....        | 12.79          |                      |                          |                           |
|  | Hardin .....        | 24.81          |                      |                          |                           |
|  | Hamilton .....      | 45.48          |                      |                          |                           |
|  | Wright .....        | 23.85          |                      |                          |                           |
|  | Humboldt .....      | 35.14          |                      |                          |                           |
|  | Kossuth .....       | 46.61          |                      |                          |                           |
|  | Pocahontas .....    | 24.16          |                      |                          |                           |
|  | Buena Vista .....   | 23.79          |                      |                          |                           |
|  | Clay .....          | 5.70           |                      |                          |                           |
|  | O'Brien .....       | 25.30          |                      |                          |                           |
|  | Sioux .....         | 35.10          |                      |                          |                           |
|  | Webster .....       | 25.96          |                      |                          |                           |
|  | Calhoun .....       | 23.97          |                      |                          |                           |
| Chicago, Burlington & Kansas City R'y Co.                      | Sac .....           | 8.57           | 383.27               | 4,500                    | 1,724,715                 |
| Chicago, Burlington & Kansas City.....                         | Lee .....           | 16.96          | 77.66                |                          | 271,810                   |
|  | Van Buren .....     | 27.33          |                      |                          |                           |
|  | Davis .....         | 15.40          |                      |                          |                           |
|  | Appanoose .....     | 17.97          | 77.66                | 3,500                    | 271,810                   |
| Chicago, Burlington & Quincy Railway Co.                       |                     |                | 753.213              |                          | 6,332,606                 |
| Chicago, Burlington & Quincy .....                             | Des Moines .....    | 18.227         |                      |                          |                           |
|  | Henry .....         | 19.703         |                      |                          |                           |
|  | Jefferson .....     | 25.735         |                      |                          |                           |
|  | Wapello .....       | 26.856         |                      |                          |                           |
|  | Monroe .....        | 27.816         |                      |                          |                           |
|  | Lucas .....         | 26.829         |                      |                          |                           |
|  | Clarke .....        | 26.498         |                      |                          |                           |
|  | Union .....         | 25.797         |                      |                          |                           |
|  | Adams .....         | 26.475         |                      |                          |                           |
|  | Montgomery .....    | 27.081         |                      |                          |                           |
|  | Mills .....         | 29.707         |                      |                          |                           |
| Keokuk & St. Paul .....  | Pottawattamie ..... | 1.566          | 282.290              | 14,500                   | 4,093,206                 |
|  | Des Moines .....    | 8.924          |                      |                          |                           |
| Chariton Branch.....   | Lee .....           | 33.087         | 42.011               | 8,500                    | 357,694                   |
|  | Lucas .....         | 13.741         |                      |                          |                           |
|  | Wayne .....         | 6.893          |                      |                          |                           |
| Creston Branch.....  | Decatur .....       | 15.907         | 36.541               | 4,500                    | 164,434                   |
|  | Union .....         | 10.742         |                      |                          |                           |
|  | Adams .....         | 3.930          |                      |                          |                           |
| Nebraska City Branch.....                                      | Taylor .....        | 28.008         | 42.680               | 5,000                    | 213,400                   |
|  | Montgomery .....    | 7.668          |                      |                          |                           |
|  | Page .....          | 11.800         |                      |                          |                           |
| Moulton & Albia.....   | Fremont .....       | 19.741         | 39.209               | 4,000                    | 156,836                   |
|  | Monroe .....        | 10.788         |                      |                          |                           |
| Albia, Knoxville & Des Moines and Des Moines & Knoxville ..... | Appanoose .....     | .679           | 11.477               | 3,500                    | 40,169                    |
|  | Monroe .....        | 10.772         |                      |                          |                           |
|  | Marion .....        | 39.264         |                      |                          |                           |
|  | Warren .....        | 7.696          |                      |                          |                           |
| Chariton, Des Moines & Southern.....                           | Polk .....          | 10.135         | 67.807               | 5,000                    | 339,035                   |
|  | Lucas .....         | 11.651         |                      |                          |                           |
| Leon, Mt. Ayr & Southwestern.....                              | Warren .....        | 21.439         | 33.000               | 4,500                    | 148,500                   |
|  | Decatur .....       | 25.679         |                      |                          |                           |
|  | Ringgold .....      | 28.642         | 54.281               | 4,500                    | 244,264                   |
| Creston & Northern .....                                       | Union .....         | 8.152          |                      |                          |                           |
|  | Adair .....         | 19.532         | 27.704               | 4,000                    | 110,816                   |

TABLE II—CONTINUED.

| NAME OF COMPANY AND LINE.                 | COUNTIES.        | Miles of road. | Total miles of road. | Assessed value per mile. | Aggregate assessed value. |
|---|------------------|----------------|----------------------|--------------------------|---------------------------|
| Chl., Burlington & Q. & R. Co.—Continued— |                  |                |                      |                          |                           |
| Western Iowa .....                        | Adair .....      | 10.270         |                      |                          |                           |
|   | Cass .....       | 10.065         |                      |                          |                           |
| Brownville & Nodaway Valley.....          | Montgomery ..    | 2.418          | 20.365               | \$4,000                  | \$ 81,400                 |
|   | Page .....       | 22.810         | 25.228               | 4,000                    | 100,912                   |
| Clarinda, College Springs & S. W.....     | Page .....       | 15.844         | 15.844               | 4,000                    | 63,376                    |
| Red Oak & Atlantic .....                  | Montgomery ..    | 12.439         |                      |                          |                           |
|   | Pottawattamie .. | 1.896          |                      |                          |                           |
| Nebraska City, Sidney & Northw'n.....     | Cass .....       | 3.557          | 17.992               | 4,000                    | 71,968                    |
|   | Mills .....      | 8.918          |                      |                          |                           |
| Hastings & Avoca .....                    | Fremont .....    | 12.139         | 21.057               | 4,000                    | 84,228                    |
|   | Mills .....      | 10.483         |                      |                          |                           |
| Chicago, Iowa & Dakota R'y Co.....        | Pottawattamie .. | 5.244          | 15.727               | 4,000                    | 62,908                    |
| Chicago, Milwaukee & St. Paul R'y Co..... | Hardin .....     | 26.5           | 26.5                 | 2,000                    | 53,000                    |
| Chicago & Council Bluffs Division .....   | Jackson .....    | 13.02          | 1568.74              |                          | 6,835,059                 |
|   | Clinton .....    | 38.06          |                      |                          |                           |
|   | Jones .....      | 25.57          |                      |                          |                           |
|   | Linn .....       | 26.04          |                      |                          |                           |
|   | Benton .....     | 24.68          |                      |                          |                           |
|   | Tama .....       | 25.32          |                      |                          |                           |
|   | Marshall .....   | 25.39          |                      |                          |                           |
|   | Story .....      | 24.79          |                      |                          |                           |
|   | Boone .....      | 7.83           |                      |                          |                           |
|   | Dallas .....     | 24.72          |                      |                          |                           |
|   | Guthrie .....    | 19.53          |                      |                          |                           |
|   | Carroll .....    | 24.95          |                      |                          |                           |
|   | Crawford .....   | 12.50          |                      |                          |                           |
|   | Shelby .....     | 24.81          |                      |                          |                           |
|   | Harrison .....   | 7.01           |                      |                          |                           |
| Cedar Rapids & Ottumwa.....               | Pottawattamie .. | 26.55          | 349.17               | 6,000                    | 2,095,020                 |
|   | Linn .....       | 18.35          |                      |                          |                           |
|   | Benton .....     | 1.78           |                      |                          |                           |
|   | Iowa .....       | 32.68          |                      |                          |                           |
|   | Keokuk .....     | 30.76          |                      |                          |                           |
| Kansas City Branch.....                   | Wapello .....    | 12.81          | 96.38                | 3,500                    | 337,330                   |
|   | Wapello .....    | 14.50          |                      |                          |                           |
|   | Monroe .....     | 10.47          |                      |                          |                           |
|   | Appanoose .....  | 22.34          |                      |                          |                           |
|   | Wayne .....      | 14.96          | 62.27                | 3,500                    | 217,945                   |
| Dubuque Division .....                    | Allamakee .....  | 36.11          |                      |                          |                           |
|   | Clayton .....    | 36.22          |                      |                          |                           |
|   | Dubuque .....    | 32.81          |                      |                          |                           |
|   | Jackson .....    | 31.64          | 136.18               | 5,000                    | 680,900                   |
| Cascade Branch .....                      | Jackson .....    | 16.12          |                      |                          |                           |
|   | Dubuque .....    | 19.50          | 35.62                | 2,000                    | 71,240                    |
| Volga Branch.....                         | Clayton .....    | 42.01          |                      |                          |                           |
|   | Fayette .....    | 16.20          | 58.21                | 3,000                    | 174,630                   |
| Waukon Branch.....                        | Allamakee .....  | 22.81          | 22.81                | 2,000                    | 45,620                    |
| Davenport & Northwestern .....            | Scott .....      | 26.54          |                      |                          |                           |
|   | Clinton .....    | 12.28          |                      |                          |                           |
|   | Cedar .....      | 3.96           |                      |                          |                           |
|   | Jones .....      | 27.67          |                      |                          |                           |
|   | Delaware .....   | 28.96          |                      |                          |                           |
|   | Clayton .....    | 12.17          |                      |                          |                           |
|   | Fayette .....    | 37.02          |                      |                          |                           |
| Dubuque Southwestern .....                | Winnebago .....  | 2.47           | 151.67               | 3,200                    | 484,424                   |
|   | Linn .....       | 8.11           |                      |                          |                           |
|   | Jones .....      | 19.78          |                      |                          |                           |
|   | Delaware .....   | 7.95           |                      |                          |                           |
|   | Dubuque .....    | 7.79           | 43.63                | 3,500                    | 152,705                   |
| Clinton Branch .....                      | Clinton .....    | 10.05          | 10.05                | 3,500                    | 35,175                    |
| Maquoketa Branch .....                    | Scott .....      | 7.80           |                      |                          |                           |
|   | Clinton .....    | 21.50          |                      |                          |                           |
|   | Jackson .....    | 2.59           | 52.19                | 3,000                    | 96,570                    |
| Sioux City Branch.....                    | Crawford .....   | 20.75          |                      |                          |                           |
|   | Monona .....     | 27.50          |                      |                          |                           |
|   | Woodbury .....   | 31.92          | 96.17                | 3,500                    | 315,195                   |



TABLE No. II—CONTINUED.

| NAME OF COMPANY AND LINE.                             | COUNTIES.        | Miles of road. | Total miles of road. | Assessed value per mile. | Aggregate assessed value. |
|---|------------------|----------------|----------------------|--------------------------|---------------------------|
| <i>Chicago, Milwaukee &amp; St. Paul—Continued.</i>   |                  |                |                      |                          |                           |
| Iowa & Minnesota Division .....                       | Winneshiek ..    | 16.96          |                      |                          |                           |
|   | Howard ..        | 24.38          | 41.34                | \$5,000                  | \$ 206,700                |
| Decorah Branch .....                                  | Winneshiek ..    | 9.04           | 9.04                 | 3,000                    | 27,120                    |
| Austin Branch .....                                   | Cerro Gordo ..   | 8.93           |                      |                          |                           |
|   | Worth ..         | 11.27          |                      |                          |                           |
|   | Mitchell ..      | 7.75           | 27.95                | 3,000                    | 83,850                    |
| Iowa & Dakota Division .....                          | Clayton ..       | 22.68          |                      |                          |                           |
|   | Allamakee ..     | 4.02           |                      |                          |                           |
|   | Winneshiek ..    | 29.75          |                      |                          |                           |
|   | Chickasaw ..     | 26.38          |                      |                          |                           |
|   | Floyd ..         | 24.82          |                      |                          |                           |
|   | Cerro Gordo ..   | 24.22          |                      |                          |                           |
|   | Hancock ..       | 24.15          |                      |                          |                           |
|   | Kossuth ..       | 24.35          |                      |                          |                           |
|   | Palo Alto ..     | 24.34          |                      |                          |                           |
|   | Clay ..          | 24.31          |                      |                          |                           |
|   | O'Brien ..       | 24.02          |                      |                          |                           |
|   | Sioux ..         | 29.08          |                      |                          |                           |
|   | Lyon ..          | 9.42           | 291.49               | 5,000                    | 1,457,450                 |
| Iowa Eastern or Elkader Branch .....                  | Clayton ..       | 19.10          | 19.10                | 3,000                    | 57,300                    |
| Emmetsburg Branch .....                               | Palo Alto ..     | 10.75          |                      |                          |                           |
|   | Emmet ..         | 11.75          | 22.50                | 3,000                    | 67,500                    |
| Spencer Branch .....                                  | Clay ..          | 7.70           |                      |                          |                           |
|   | Dickinson ..     | 12.33          | 20.03                | 3,000                    | 60,090                    |
| Sioux City & Dakota .....                             | Woodbury ..      | 5.63           |                      |                          |                           |
|   | Plymouth ..      | 15.00          |                      |                          |                           |
|   | Sioux ..         | 16.88          |                      |                          |                           |
|   | Lyon ..          | 3.04           | 40.55                | 3,500                    | 141,925                   |
| Eden Branch .....                                     | Sioux ..         | 8.99           | 8.99                 | 3,000                    | 26,970                    |
| <i>Chicago, Rock Island &amp; Pacific Railway Co.</i> |                  |                | 1059.05              |                          | 8,412,940                 |
| <i>Chicago, Rock Island &amp; Pacific ..</i>          | Scott ..         | 13.71          |                      |                          |                           |
|   | Cedar ..         | 6.88           |                      |                          |                           |
|   | Muscatine ..     | 24.77          |                      |                          |                           |
|   | Johnson ..       | 27.16          |                      |                          |                           |
|   | Iowa ..          | 25.16          |                      |                          |                           |
|   | Poweshiek ..     | 25.53          |                      |                          |                           |
|   | Jasper ..        | 34.13          |                      |                          |                           |
|   | Polk ..          | 27.65          |                      |                          |                           |
|   | Dallas ..        | 17.56          |                      |                          |                           |
|   | Madison ..       | 7.67           |                      |                          |                           |
|   | Guthrie ..       | 19.82          |                      |                          |                           |
|   | Adair ..         | 8.50           |                      |                          |                           |
|   | Cass ..          | 27.47          |                      |                          |                           |
|   | Shelby ..        | 6.41           |                      |                          |                           |
|   | Pottawattamie .. | 45.02          | 316.94               | 12,500                   | 3,961,750                 |
| Southwestern Division .....                           | Washington ..    | 16.68          |                      |                          |                           |
|   | Jefferson ..     | 25.60          |                      |                          |                           |
|   | Wapello ..       | 7.71           |                      |                          |                           |
|   | Davis ..         | 23.88          |                      |                          |                           |
|   | Appanoose ..     | 29.86          |                      |                          |                           |
|   | Wayne ..         | 27.78          | 129.51               | 8,000                    | 1,036,080                 |
| Des Moines, Indianola & Winterset .....               | Polk ..          | 8.59           |                      |                          |                           |
|   | Warren ..        | 26.23          |                      |                          |                           |
|   | Madison ..       | 12.13          | 46.95                | 5,000                    | 234,750                   |
| Audubon Branch .....                                  | Cass ..          | 8.18           |                      |                          |                           |
|   | Audubon ..       | 16.36          | 24.54                | 5,000                    | 122,700                   |
| Newton & Monroe .....                                 | Jasper ..        | 17.00          | 17.00                | 5,000                    | 85,000                    |
| Guthrie & Northwestern .....                          | Guthrie ..       | 14.58          | 14.58                | 5,000                    | 72,900                    |
| Atlantic Southern .....                               | Cass ..          | 14.71          | 14.71                | 5,000                    | 73,550                    |
| Avoca, Macedonia & Southwestern .....                 | Pottawattamie .. | 17.61          | 17.61                | 5,000                    | 88,050                    |
| Keosauqua Branch .....                                | Van Buren ..     | 4.50           | 4.50                 | 5,000                    | 22,500                    |
| Wilton Branch .....                                   | Muscatine ..     | 11.98          | 11.98                | 5,000                    | 69,900                    |
| Wilton & Tipton .....                                 | Muscatine ..     | 1.16           |                      |                          |                           |
|   | Cedar ..         | 4.92           | 6.08                 | 5,000                    | 30,400                    |
| Harlan Branch .....                                   | Pottawattamie .. | 1.13           |                      |                          |                           |
|   | Shelby ..        | 10.71          | 11.84                | 5,000                    | 59,200                    |

TABLE No. II—CONTINUED.

| NAME OF COMPANY AND LINE.  | COUNTIES.      | Miles of road. | Total miles of road. | Assessed value per mile. | Aggregate assessed value. |
|--|----------------|----------------|----------------------|--------------------------|---------------------------|
| <i>Chicago, Rock Island &amp; P. R'y—Continued.</i>                        |                |                |                      |                          |                           |
| Oskaloosa Branch (from Davenport to junction with Southwestern Division .. | Scott .....    | 12.08          |                      |                          |                           |
|  | Muscatine ..   | 22.43          |                      |                          |                           |
|  | Louisa ..      | 18.91          |                      |                          |                           |
|  | Washington ..  | 10.96          | 64.38                | \$8,000                  | \$ 515,040                |
| Oskaloosa Branch (from junction with Southwestern Division to Knoxville).. | Washington ..  | 14.53          |                      |                          |                           |
|  | Keokuk ..      | 25.73          |                      |                          |                           |
|  | Mahaska ..     | 24.96          |                      |                          |                           |
|  | Marion ..      | 12.65          | 77.87                | 6,000                    | 467,220                   |
| Keokuk & Des Moines Division .....   | Lee ..         | 27.18          |                      |                          |                           |
|  | Van Buren ..   | 33.50          |                      |                          |                           |
|  | Davis ..       | 7.75           |                      |                          |                           |
|  | Wapello ..     | 30.00          |                      |                          |                           |
|  | Mahaska ..     | 21.84          |                      |                          |                           |
|  | Marion ..      | 14.60          |                      |                          |                           |
|  | Jasper ..      | 17.40          |                      |                          |                           |
|  | Polk ..        | 17.66          | 162.20               | 5,500                    | 892,100                   |
| Des Moines & Ft. Dodge .....   | Polk ..        | 9.30           |                      |                          |                           |
|  | Dallas ..      | 27.00          |                      |                          |                           |
|  | Boone ..       | 3.00           |                      |                          |                           |
|  | Greene ..      | 22.99          |                      |                          |                           |
|  | Webster ..     | 32.55          |                      |                          |                           |
|  | Humboldt ..    | 6.32           |                      |                          |                           |
|  | Pocahontas ..  | 16.65          |                      |                          |                           |
|  | Pa'o Alto ..   | 20.65          | 138.36               | 5,000                    | 691,700                   |
| <i>Chicago, St. Paul &amp; Kansas City Railway Co.</i>                     |                |                | \$239,834            |                          | 839,410                   |
| <i>Chicago, St. Paul &amp; Kansas City .....</i>                           | Fayette ..     | 6.834          |                      |                          |                           |
|  | Buchanan ..    | 2.903          |                      |                          |                           |
|  | Blawie Hawk .. | 30.418         |                      |                          |                           |
|  | Grundy ..      | 7.953          |                      |                          |                           |
|  | Tama ..        | 12.640         |                      |                          |                           |
|  | Marshall ..    | 31.782         |                      |                          |                           |
|  | Jasper ..      | 19.017         |                      |                          |                           |
|  | Polk ..        | 30.341         |                      |                          |                           |
|  | Warren ..      | 15.790         |                      |                          |                           |
|  | Madison ..     | 19.480         |                      |                          |                           |
|  | Union ..       | 22.600         |                      |                          |                           |
|  | Ruggold ..     | 25.950         |                      |                          |                           |
|  | Taylor ..      | 5.780          | 229.468              | 3,500                    | 803,138                   |
| Wilson's, Cedar Falls Division .....                                       | Black Hawk ..  | 7.171          | 7.171                | 3,500                    | 25,098                    |
| Valeria Coal Track .....   | Jasper ..      | 3.195          | 3.195                | 3,500                    | 11,183                    |
| <i>Chicago, St. Paul, Minneapolis &amp; O. R'y Co.</i>                     |                |                | 74.84                |                          | 526,600                   |
| <i>Chicago, St. Paul, Minneapolis &amp; Omaha ..</i>                       | Osceola ..     | 17.08          |                      |                          |                           |
|  | O'Brien ..     | 6.61           |                      |                          |                           |
|  | Sioux ..       | 23.09          |                      |                          |                           |
|  | Plymouth ..    | 8.48           |                      |                          |                           |
|  | Woodbury ..    | .94            | 57.10                | 8,000                    | 456,800                   |
| Rock River Line .....  | Lyon ..        | 17.44          | 17.44                | 4,000                    | 69,760                    |
| <i>Chicago, Santa Fe &amp; California R. R. Co. ....</i>                   |                |                | 19.85                |                          | 158,800                   |
| <i>Chicago, Santa Fe &amp; California .....</i>                            | Lee ..         | 19.85          | 19.85                | 8,000                    | 158,800                   |
| <i>Crooked Creek Railway Company ..</i>                                    |                |                | 23.20                |                          | 60,600                    |
| <i>Crooked Creek .....</i>   | Hamilton ..    | 6.00           |                      |                          |                           |
|  | Webster ..     | 17.50          | 23.20                | 3,000                    | 69,600                    |
| <i>Clarinda &amp; St. Louis Railway Company ..</i>                         |                |                | 11.50                |                          | 34,500                    |
| <i>Clarinda &amp; St. Louis .....</i>                                      | Page ..        | 11.50          | 11.50                | 3,000                    | 34,500                    |
| <i>Des Moines &amp; Northwestern Railway Co. ....</i>                      |                |                | 106.306              |                          | 159,450                   |
| <i>Des Moines &amp; Northwestern .....</i>                                 | Polk ..        | 4.130          |                      |                          |                           |
|  | Dallas ..      | 26.672         |                      |                          |                           |
|  | Guthrie ..     | 16.979         |                      |                          |                           |
|  | Greene ..      | 27.303         |                      |                          |                           |
|  | Calhoun ..     | 29.322         |                      |                          |                           |
|  | Pocahontas ..  | 1.900          | 106.306              | 1,500                    | 159,459                   |
| <i>Des Moines, Osceola &amp; Southern R. R. Co. ....</i>                   |                |                | 100.15               |                          | 150,225                   |
| <i>Des Moines, Osceola &amp; Southern .....</i>                            | Polk ..        | 7.27           |                      |                          |                           |
|  | Warren ..      | 27.73          |                      |                          |                           |
|  | Madison ..     | 12.43          |                      |                          |                           |
|  | Clarke ..      | 21.98          |                      |                          |                           |
|  | Decatur ..     | 30.76          | 100.15               | 1,500                    | 150,225                   |



TABLE II—CONTINUED.

| NAME OF COMPANY AND LINE.                 | COUNTIES.     | Miles of road. | Total miles of road. | Assessed value per mile. | Aggregate assessed value. |
|---|---------------|----------------|----------------------|--------------------------|---------------------------|
| Dubuque & Sioux City Railway Company.     | Dubuque       | 29.80          | 218.47               | \$....                   | \$1,050,425               |
| Dubuque & Sioux City                      | Delaware      | 24.47          |                      |                          |                           |
|   | Buchanan      | 24.53          |                      |                          |                           |
|   | Black Hawk    | 26.72          |                      |                          |                           |
|   | Grundy        | 1.17           |                      |                          |                           |
|   | Butler        | 24.91          |                      |                          |                           |
|   | Franklin      | 1.10           |                      |                          |                           |
| Cedar Falls & Minnesota                   | Hardin        | 11.19          | 142.89               | 5,500                    | 785,895                   |
|   | Black Hawk    | 7.38           |                      |                          |                           |
|   | Bremer        | 19.47          |                      |                          |                           |
|   | Chickasaw     | 7.05           |                      |                          |                           |
|   | Floyd         | 18.96          |                      |                          |                           |
|   | Mitchell      | 22.72          | 75.58                | 3,000                    | 264,530                   |
| Ft. Madison & Northwestern Railway Co.    |               |                | 45.00                |                          | 45,000                    |
| Ft. Madison & Northwestern                | Lee           | 25.51          |                      |                          |                           |
|   | Henry         | 2.67           |                      |                          |                           |
|   | Van Buren     | 14.72          |                      |                          |                           |
|   | Jefferson     | 2.10           | 45.00                | 1,000                    | 45,000                    |
| Humeston & Shenandoah Railroad Co.        |               |                | 95.45                |                          | 334,075                   |
| Humeston & Shenandoah                     | Decatur       | 14.35          |                      |                          |                           |
|   | Ringgold      | 27.12          |                      |                          |                           |
|   | Taylor        | 26.96          |                      |                          |                           |
|   | Page          | 27.02          | 95.45                | 3,500                    | 334,075                   |
| Iowa Falls & Sioux City Railway Co.       |               |                | 183.69               |                          | 1,010,259                 |
| Iowa Falls & Sioux City                   | Hamilton      | 19.58          |                      |                          |                           |
|   | Webster       | 26.74          |                      |                          |                           |
|   | Calhoun       | 14.85          |                      |                          |                           |
|   | Pocahontas    | 9.80           |                      |                          |                           |
|   | Buena Vista   | 25.41          |                      |                          |                           |
|   | Cherokee      | 29.80          |                      |                          |                           |
|   | Plymouth      | 84.95          |                      |                          |                           |
|   | Woodbury      | 6.41           | 183.69               | 5,500                    | 1,010,255                 |
| Iowa Northern Railway Company             |               |                | 5.93                 |                          | 23,730                    |
| Iowa Northern                             | Jasper        | 5.93           | 5.93                 | 4,000                    | 23,729                    |
| Kan. City, St. J. & Council Bluffs R. Co. |               |                | 57.418               |                          | 315,792                   |
| Kansas City, St. Joseph & Council Bluffs  | Fremont       | 28.643         |                      |                          |                           |
|   | Mills         | 17.963         |                      |                          |                           |
|   | Pottawattamie | 6.714          |                      |                          |                           |
|   | Page          | 4.098          | 57.418               | 5,500                    | 315,799                   |
| Keokuk & Western Railroad Company         |               |                | 76.20                |                          | 266,700                   |
| Keokuk & Western                          | Lee           | 2.70           |                      |                          |                           |
|   | Appanoose     | 29.16          |                      |                          |                           |
|   | Decatur       | 15.10          |                      |                          |                           |
|   | Wayne         | 29.24          | 76.20                | 3,500                    | 266,700                   |
| Mason City & Fort Dodge Railroad Co.      |               |                | 92.00                |                          | 276,000                   |
| Mason City & Fort Dodge                   | Cerro Gordo   | 25.00          |                      |                          |                           |
|   | Franklin      | 5.50           |                      |                          |                           |
|   | Wright        | 32.80          |                      |                          |                           |
|   | Webster       | 33.70          | 92.00                | 3,000                    | 276,000                   |
| Minneapolis & St. Louis Railway Company   |               |                | 139.72               |                          | 489,020                   |
| Minneapolis & St. Louis                   | Worth         | .02            |                      |                          |                           |
|   | Winneshago    | 21.14          |                      |                          |                           |
|   | Hancock       | 25.94          |                      |                          |                           |
|   | Kossuth       | 7.79           |                      |                          |                           |
|   | Humboldt      | 23.42          |                      |                          |                           |
|   | Webster       | 36.41          |                      |                          |                           |
|   | Boone         | 25.00          | 139.72               | 3,500                    | 489,020                   |
| Minnesota & Northwestern Railroad Co.     |               |                | 205.99               |                          | 720,965                   |
| Minnesota & Northwestern                  | Dubuque       | 31.27          |                      |                          |                           |
|   | Delaware      | 25.62          |                      |                          |                           |
|   | Buchanan      | 11.41          |                      |                          |                           |
|   | Fayette       | 19.82          |                      |                          |                           |
|   | Bremer        | 6.03           |                      |                          |                           |
|   | Chickasaw     | 25.70          |                      |                          |                           |
|   | Howard        | 13.04          |                      |                          |                           |
|   | Mitchell      | 9.90           | 142.79               | 3,500                    | 499,765                   |
| Waverly Branch                            | Bremer        | 26.30          |                      |                          |                           |
|   | Butler        | 27.70          |                      |                          |                           |
|   | Franklin      | 9.20           | 63.20                | 8,500                    | 221,200                   |

TABLE No. II—CONTINUED.

| NAME OF COMPANY AND LINE.                | COUNTIES.     | Miles of road. | Total miles of road. | Assessed value per mile. | Aggregate assessed value. |
|--|---------------|----------------|----------------------|--------------------------|---------------------------|
| Omaha & St. Louis Railway Company        |               |                | 65.98                | \$....                   | \$ 263,920                |
| Omaha & St. Louis                        | Page          | 19.801         |                      |                          |                           |
|  | Fremont       | 8.749          |                      |                          |                           |
|  | Mills         | 25.690         |                      |                          |                           |
|  | Pottawattamie | 11.740         | 65.98                | 4,000                    | 263,920                   |
| Ottumwa & Kirksville Railway Company     |               |                | 3.333                |                          | 33,330                    |
| Ottumwa & Kirksville                     | Wapello       | 3.333          | 3.333                | 10,000                   | 33,330                    |
| St. Louis, Des Moines & Northern Ry. Co. |               |                | 41.38                |                          | 62,070                    |
| St. Louis, Des Moines & Northern         | Polk          | 16.41          |                      |                          |                           |
|  | Dallas        | 9.65           |                      |                          |                           |
|  | Boone         | 15.32          | 41.38                | 1,500                    | 62,070                    |
| St. Louis, Keokuk & Northwestern Ry. Co. |               |                | 30.89                |                          | 192,670                   |
| St. Louis, Keokuk & Northwestern         | Lee           | 2.79           | 2.79                 | 3,000                    | 8,370                     |
| Keokuk & Northwestern                    | Lee           | 33.81          |                      |                          |                           |
|  | Henry         | 14.29          | 48.10                | 3,000                    | 144,300                   |
| St. Louis, Keokuk & Northwestern         |               |                | 80.613               |                          | 523,985                   |
| St. Louis, Keokuk & Northwestern         | Woodbury      | 22.333         |                      |                          |                           |
| St. Louis, Keokuk & Northwestern         | Monona        | 25.709         |                      |                          |                           |
| St. Louis, Keokuk & Northwestern         | Harrison      | 32.571         | 80.613               | 6,500                    | 523,985                   |
| Toledo, Peoria & Western Railway Co.     |               |                | .75                  |                          | 6,000                     |
| Toledo, Peoria & Western                 | Des Moines    | .75            | .75                  | 8,000                    | 6,000                     |
| Union Pacific Railway Company            |               |                | 3.78                 |                          | 567,000                   |
| Union Pacific                            | Pottawattamie | 2.00           |                      |                          |                           |
| Dummy Line                               | Pottawattamie | 1.72           | 3.78                 | 150,000                  | 567,000                   |
| Wabash Western Railway Company           |               |                | 111.39               |                          | 334,170                   |
| St. Louis, Ottumwa & Cedar Rapids        | Davis         | 26.246         |                      |                          |                           |
|  | Appanoose     | 7.261          |                      |                          |                           |
|  | Wapello       | 9.803          | 43.31                | 3,000                    | 129,930                   |
|  | Monroe        | 11.55          |                      |                          |                           |
|  | Marion        | 39.00          |                      |                          |                           |
|  | Polk          | 17.53          | 68.08                | 3,000                    | 204,240                   |
| Des Moines & St. Louis                   |               |                |                      |                          |                           |
| Total miles of railroads in Iowa         |               |                | 8291.438             |                          | 43,100,575                |
| Total assessed value of same             |               |                |                      |                          | 43,100,575                |

\*The Burlington & Northwestern leases the right to run over the Burlington, Cedar Rapids & Northern between Burlington and Mediapolis, 13.30 miles, but has no right to do business between the points named.

†The Burlington & Western runs its trains from Winfield to Burlington, 33.8 miles, over the Burlington & Northwestern. This includes 13.3 miles over the Burlington, Cedar Rapids & Northern, under its contract with the Burlington & Northwestern. The Burlington & Western is restricted from doing any immediate business between Winfield and Burlington.

‡The Chicago, Burlington & Kansas City run their trains over the Chicago, Burlington & Quincy from Vele to Burlington, 25 miles, and over the Wabash Western from Bloomfield to Moulton, 14.11 miles. This leased mileage is assessed to the respective owners.

§This includes 97.63 miles of track from Des Moines to the State line, recently constructed and not in operation.

||The total number of miles of track operated is 114.90. The track between Des Moines and Clive is owned by the St. Louis, Des Moines & Northern and the Des Moines & Northwestern jointly.

¶The Humeston & Shenandoah leases of the Keokuk & Western the right to run trains over their track between Humeston and Van Wert.



TABLE No. III.

Length and assessed value of Sleeping-Car Lines by Counties \*

| NAMES OF COUNTIES AND RAILROADS.                                | Miles of road. | Assessed value per mile. | Total assessed value. |
|---|----------------|--------------------------|-----------------------|
| <i>Adair</i> .....  | 8.50           | 100                      | 850.00                |
| Chicago, Rock Island & Pacific.....                             | 8.50           |                          | 850.00                |
| <i>Adams</i> .....  | 26.475         | 200                      | 5,295.00              |
| Chicago, Burlington & Quincy.....                               | 26.475         |                          | 5,295.00              |
| <i>Allamakee</i> .....  | 40.13          |                          | 1,043.25              |
| Chicago, Milwaukee & St. Paul—Dubuque Division.....             | 36.11          | 25                       | 902.75                |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....       | 4.02           | 25                       | 100.50                |
| <i>Appanoose</i> .....  | 37.121         |                          | 3,167.53              |
| Chicago, Rock Island & Pacific—Southwestern Division.....       | 29.86          | 100                      | 2,986.00              |
| Wabash Western—St. Louis, Ottumwa & Cedar Rapids.....           | 7.261          | 25                       | 181.53                |
| <i>Benton</i> .....   | 71.03          |                          | 6,459.00              |
| Burlington, Cedar Rapids & Northern.....                        | 23.07          | 125                      | 2,883.75              |
| Chicago & Northwestern.....                                     | 24.84          | 120                      | 2,980.80              |
| Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....          | 24.08          | 25                       | 602.00                |
| <i>Black Hawk</i> .....   | 59.46          |                          | 5,428.50              |
| Burlington, Cedar Rapids & Northern.....                        | 32.74          | 125                      | 4,092.50              |
| Dubuque & Sioux City.....                                       | 26.72          | 50                       | 1,336.00              |
| <i>Boone</i> .....  | 35.36          |                          | 3,499.35              |
| Chicago & Northwestern.....                                     | 27.53          | 120                      | 3,303.00              |
| Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div..... | 7.83           | 25                       | 195.75                |
| <i>Bremer</i> .....   | 10.21          |                          | 824.00                |
| Burlington, Cedar Rapids & Northern.....                        | 4.18           | 125                      | 522.50                |
| Minnesota & Northwestern.....                                   | 6.03           | 50                       | 301.50                |
| <i>Buchanan</i> .....   | 35.94          |                          | 1,796.00              |
| Dubuque & Sioux City.....                                       | 24.53          | 50                       | 1,226.50              |
| Minnesota & Northwestern.....                                   | 11.41          | 50                       | 570.50                |
| <i>Buena Vista</i> .....  | 49.20          |                          | 2,591.25              |
| Chicago & Northwestern—Toledo & Northwestern.....               | 23.79          | 25                       | 594.75                |
| Iowa Falls & Sioux City.....                                    | 25.41          | 50                       | 1,270.50              |
| <i>Butler</i> .....   | 45.97          |                          | 3,878.00              |
| Burlington, Cedar Rapids & Northern.....                        | 21.06          | 125                      | 2,632.50              |
| Dubuque & Sioux City.....                                       | 24.91          | 50                       | 1,245.50              |
| <i>Calhoun</i> .....  | 38.82          |                          | 3,599.25              |
| Chicago & Northwestern—Toledo & Northwestern.....               | 23.97          | 25                       | 599.25                |
| Iowa Falls & Sioux City.....                                    | 14.85          | 50                       | 742.50                |
| <i>Carroll</i> .....  | 50.36          |                          | 3,672.95              |
| Chicago & Northwestern.....                                     | 25.41          | 120                      | 3,049.20              |
| Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....             | 24.95          | 25                       | 623.75                |
| <i>Cass</i> .....   | 27.47          |                          | 2,747.00              |
| Chicago, Rock Island & Pacific.....                             | 27.47          | 100                      | 2,747.00              |
| <i>Cedar</i> .....  | 40.81          |                          | 4,894.35              |
| Burlington, Cedar Rapids & Northern.....                        | 8.95           | 125                      | 1,118.75              |
| Chicago & Northwestern.....                                     | 24.98          | 120                      | 2,997.60              |
| Chicago, Rock Island & Pacific.....                             | 6.88           | 100                      | 688.00                |
| <i>Cerro Gordo</i> .....  | 59.13          |                          | 3,508.85              |
| Burlington, Cedar Rapids & Northern.....                        | 10.57          | 125                      | 1,321.25              |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....            | 27.22          | 25                       | 605.50                |
| Central Iowa.....   | 24.34          | 65                       | 1,582.10              |
| <i>Cherokee</i> .....   | 29.80          |                          | 1,490.00              |
| Iowa Falls & Sioux City.....                                    | 29.80          | 50                       | 1,490.00              |
| <i>Chickasaw</i> .....  | 52.03          |                          | 1,943.25              |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....            | 26.33          | 25                       | 658.25                |
| Minnesota & Northwestern.....                                   | 25.70          | 50                       | 1,285.00              |
| <i>Clarke</i> .....   | 26.498         |                          | 5,299.60              |
| Chicago, Burlington & Quincy.....                               | 26.498         | 200                      | 5,299.60              |
| <i>Clay</i> .....   | 30.01          |                          | 786.25                |
| Chicago & Northwestern—Toledo & Northwestern.....               | 5.70           | 25                       | 142.50                |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....            | 24.31          | 25                       | 607.75                |
| <i>Clayton</i> .....  | 58.90          |                          | 1,572.50              |
| Chicago, Milwaukee & St. Paul—Dubuque Div.....                  | 36.22          | 25                       | 905.50                |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....       | 22.68          | 25                       | 567.00                |
| <i>Clinton</i> .....  | 75.33          |                          | 5,721.90              |
| Chicago & Northwestern.....                                     | 40.17          | 120                      | 4,820.40              |
| Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....             | 36.06          | 25                       | 901.50                |
| <i>Crawford</i> .....   | 74.81          |                          | 4,898.45              |
| Chicago & Northwestern.....                                     | 31.56          | 120                      | 3,787.20              |
| Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....             | 12.50          | 25                       | 312.50                |
| Chicago, Milwaukee & St. Paul—Sioux City Branch.....            | 30.75          | 25                       | 768.75                |

TABLE No. III—CONTINUED.

| NAMES OF COUNTIES AND RAILROADS.                             | Miles of road. | Assessed value per mile. | Total assessed value. |
|--|----------------|--------------------------|-----------------------|
| <i>Dallas</i> .....  | 42.28          |                          | 2,374.00              |
| Chicago, Milwaukee & St. Paul—Chi. & C. B. Division.....     | 24.72          | 25                       | 618.00                |
| Chicago, Rock Island & Pacific.....                          | 17.56          | 100                      | 1,756.00              |
| <i>Davis</i> .....   | 49.126         |                          | 2,944.15              |
| Chicago, Rock Island & Pacific—Southwestern Division.....    | 22.88          | 100                      | 2,288.00              |
| Wabash Western—St. Louis, Ott. & Cedar Rapids.....           | 26.246         | 25                       | 656.15                |
| <i>Decatur</i> .....   | 31.315         |                          | 1,565.75              |
| Chicago, Burlington & Quincy—Chariton Branch.....            | 15.907         | 50                       | 795.35                |
| Chicago, Burlington & Quincy—Leon, Mt. Ayr & Southw'n.....   | 15.408         | 50                       | 770.40                |
| <i>Delaware</i> .....  | 50.09          |                          | 2,504.50              |
| Dubuque & Sioux City.....                                    | 24.47          | 50                       | 1,223.50              |
| Minnesota & Northwestern.....                                | 25.62          | 50                       | 1,281.00              |
| <i>Des Moines</i> .....                                      | 48.331         |                          | 7,185.30              |
| Burlington, Cedar Rapids & Northern.....                     | 21.18          | 125                      | 2,647.50              |
| Chicago, Burlington & Quincy.....                            | 18.227         | 200                      | 3,645.40              |
| Chicago, Burlington & Quincy—Keokuk & St. Paul.....          | 8.924          | 100                      | 892.40                |
| <i>Dubuque</i> .....   | 93.88          |                          | 3,873.75              |
| Chicago, Milwaukee & St. Paul—Dubuque Division.....          | 32.81          | 25                       | 820.25                |
| Dubuque & Sioux City.....                                    | 29.80          | 50                       | 1,490.00              |
| Minnesota & Northwestern.....                                | 31.27          | 50                       | 1,563.50              |
| <i>Fayette</i> .....   | 19.82          |                          | 991.00                |
| Minnesota & Northwestern.....                                | 19.82          | 50                       | 991.00                |
| <i>Floyd</i> .....   | 45.89          |                          | 3,191.75              |
| Burlington, Cedar Rapids & Northern.....                     | 20.57          | 125                      | 2,571.25              |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....    | 24.32          | 25                       | 602.50                |
| <i>Franklin</i> .....  | 28.19          |                          | 1,815.85              |
| Central Iowa.....  | 27.09          | 65                       | 1,760.85              |
| Dubuque & Sioux City.....                                    | 1.10           | 50                       | 55.00                 |
| <i>Fremont</i> .....   | 37.392         |                          | 2,088.33              |
| Kansas City, St. Joseph & Council Bluffs.....                | 28.643         | 50                       | 1,432.15              |
| Omaha & St. Louis.....                                       | 8.749          | 75                       | 656.18                |
| <i>Greene</i> .....  | 24.51          |                          | 2,941.20              |
| Chicago & Northwestern.....                                  | 24.51          | 120                      | 2,941.20              |
| <i>Grundy</i> .....  | 12.96          |                          | 528.25                |
| Chicago & Northwestern—Toledo & Northwestern.....            | 12.79          | 25                       | 319.75                |
| Dubuque & Sioux City.....                                    | .17            | 50                       | 8.50                  |
| <i>Guthrie</i> .....   | 38.85          |                          | 2,420.25              |
| Chicago, Milwaukee & St. Paul—Chi. & C. B. Division.....     | 19.53          | 25                       | 488.25                |
| Chicago, Rock Island & Pacific.....                          | 19.32          | 100                      | 1,932.00              |
| <i>Hamilton</i> .....  | 68.68          |                          | 2,297.00              |
| Chicago & Northwestern—Toledo & Northwestern.....            | 45.48          | 25                       | 1,137.00              |
| Iowa Falls & Sioux City.....                                 | 23.20          | 50                       | 1,160.00              |
| <i>Hancock</i> .....   | 24.15          |                          | 593.75                |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....         | 24.15          | 25                       | 603.75                |
| <i>Hardin</i> .....  | 77.49          |                          | 3,888.65              |
| Central Iowa.....  | 28.95          | 65                       | 1,882.40              |
| Chicago & Northwestern—Toledo & Northwestern.....            | 24.81          | 25                       | 620.25                |
| Dubuque & Sioux City.....                                    | 11.19          | 50                       | 559.50                |
| Iowa Falls & Sioux City.....                                 | 12.83          | 50                       | 626.50                |
| <i>Harrison</i> .....  | 69.911         |                          | 5,433.40              |
| Chicago & Northwestern.....                                  | 30.33          | 120                      | 3,639.60              |
| Chicago, Milwaukee & St. Paul—Chi. & C. B. Division.....     | 7.01           | 25                       | 175.25                |
| Sioux City & Pacific.....                                    | 32.571         | 50                       | 1,628.55              |
| <i>Henry</i> .....   | 38.356         |                          | 4,686.72              |
| Central Iowa.....  | 18.653         | 40                       | 746.12                |
| Chicago, Burlington & Quincy.....                            | 19.703         | 200                      | 3,940.60              |
| <i>Howard</i> .....  | 13.04          |                          | 652.00                |
| Minnesota & Northwestern.....                                | 13.04          | 50                       | 652.00                |
| <i>Humboldt</i> .....  | 35.14          |                          | 878.00                |
| Chicago & Northwestern—Toledo & Northwestern.....            | 35.14          | 25                       | 878.00                |
| <i>Iowa</i> .....  | 25.16          |                          | 2,516.00              |
| Chicago, Rock Island & Pacific.....                          | 25.16          | 100                      | 2,516.00              |
| <i>Jackson</i> .....   | 44.09          |                          | 1,101.50              |
| Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div..... | 13.02          | 25                       | 325.50                |
| Chicago, Milwaukee & St. Paul—Dubuque Division.....          | 31.04          | 25                       | 776.00                |
| <i>Jasper</i> .....  | 38.11          |                          | 3,671.00              |
| Central Iowa.....  | 3.98           | 65                       | 258.70                |
| Chicago, Rock Island & Pacific.....                          | 34.13          | 100                      | 3,413.00              |



TABLE No. III—CONTINUED.

| NAMES COUNTIES AND RAILROADS.                                | Miles of road. | Assessed value per mile. | Total assessed value. |
|--|----------------|--------------------------|-----------------------|
| <i>Jefferson</i> .....                                       | 53.835         |                          | \$ 7,860.00           |
| Central Iowa—Eastern Division.....                           | 1.50           |                          | 50.00                 |
| Chicago, Burlington & Quincy.....                            | 25.735         | 200                      | 5,147.00              |
| Chicago, Rock Island & Pacific—Southwestern Division.....    | 26.60          | 100                      | 2,660.00              |
| <i>Johnson</i> .....   | 43.21          |                          | 4,722.25              |
| Burlington, Cedar Rapids & Northern.....                     | 16.05          | 125                      | 2,006.25              |
| Chicago, Rock Island & Pacific.....                          | 27.16          | 100                      | 2,716.00              |
| <i>Jones</i> .....   | 25.57          |                          | 639.25                |
| Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div..... | 25.57          | 25                       | 639.25                |
| <i>Keokuk</i> .....  | 28.528         |                          | 1,041.12              |
| Central Iowa—Eastern Division.....                           | 28.528         | 40                       | 1,061.12              |
| <i>Kossuth</i> .....   | 70.86          |                          | 1,771.50              |
| Chicago & Northwestern—Toledo & Northwestern.....            | 46.51          | 25                       | 1,162.75              |
| Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....       | 24.35          | 25                       | 608.75                |
| <i>Lee</i> .....   | 35.877         |                          | 3,378.45              |
| Chicago, Burlington & Quincy—Keokuk & St. Paul.....          | 33.087         | 100                      | 3,308.70              |
| St. Louis, Keokuk & Northwestern.....                        | 2.79           | 25                       | 69.75                 |
| <i>Linn</i> .....  | 77.00          |                          | 6,874.50              |
| Burlington, Cedar Rapids & Northern.....                     | 21.66          | 125                      | 2,707.55              |
| Chicago & Northwestern.....                                  | 29.30          | 120                      | 3,516.00              |
| Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div..... | 26.04          | 25                       | 651.00                |
| <i>Louis</i> .....   | 65.955         |                          | 5,738.50              |
| Burlington, Cedar Rapids & Northern.....                     | 23.15          | 125                      | 2,893.75              |
| Central Iowa—Eastern Division.....                           | 23.845         | 40                       | 953.80                |
| Chicago, Rock Island & Pacific—Oskaloosa Branch.....         | 18.91          | 100                      | 1,891.00              |
| <i>Lucas</i> .....   | 52.131         |                          | 6,630.90              |
| Chicago, Burlington & Quincy.....                            | 26.829         | 200                      | 5,365.80              |
| Chicago, Burlington & Quincy—Charlton Branch.....            | 13.741         | 50                       | 687.05                |
| Chicago, Burlington & Quincy—Charlton, Des Moines & S.....   | 11.561         | 50                       | 578.05                |
| <i>Lyon</i> .....  | 9.42           |                          | 235.50                |
| Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....       | 9.42           | 25                       | 235.50                |
| <i>Madison</i> .....   | 7.67           |                          | 767.00                |
| Chicago, Rock Island & Pacific.....                          | 7.67           | 100                      | 767.00                |
| <i>Mahaska</i> .....   | 39.494         |                          | 2,309.01              |
| Central Iowa.....  | 25.17          | 65                       | 1,636.05              |
| Central Iowa—Eastern Division.....                           | 14.324         | 40                       | 572.96                |
| <i>Marion</i> .....  | 39.00          |                          | 975.00                |
| Wabash Western—Des Moines & St. Louis.....                   | 39.00          | 25                       | 975.00                |
| <i>Marshall</i> .....  | 81.17          |                          | 5,889.30              |
| Central Iowa.....  | 29.79          | 65                       | 1,936.35              |
| Chicago & Northwestern.....                                  | 25.99          | 120                      | 3,118.80              |
| Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div..... | 25.39          | 25                       | 634.75                |
| <i>Mills</i> .....   | 73.360         |                          | 8,760.30              |
| Chicago, Burlington & Quincy.....                            | 29.707         | 200                      | 5,941.40              |
| Kansas City, St. Joseph & Council Bluffs.....                | 17.983         | 50                       | 899.15                |
| Omaha & St. Louis.....                                       | 25.690         | 75                       | 1,926.75              |
| <i>Mitchell</i> .....  | 15.305         |                          | 846.32                |
| Central Iowa.....  | 54.05          | 65                       | 3,513.25              |
| Minnesota & Northwestern.....                                | 9.90           | 50                       | 495.00                |
| <i>Monona</i> .....  | 53.209         |                          | 1,972.95              |
| Chicago, Milwaukee & St. Paul—Sioux City Branch.....         | 27.50          | 25                       | 687.50                |
| Sioux City & Pacific.....                                    | 25.709         | 50                       | 1,285.45              |
| <i>Monroe</i> .....  | 53.058         |                          | 6,741.93              |
| Central Iowa.....  | 13.692         | 65                       | 889.98                |
| Chicago, Burlington & Quincy.....                            | 27.816         | 200                      | 5,563.20              |
| Wabash Western—Des Moines & St. Louis.....                   | 11.55          | 25                       | 288.75                |
| <i>Montgomery</i> .....                                      | 27.081         |                          | 5,416.20              |
| Chicago, Burlington & Quincy.....                            | 27.081         | 200                      | 5,416.20              |
| <i>Muscatine</i> .....                                       | 66.11          |                          | 7,083.75              |
| Burlington, Cedar Rapids & Northern.....                     | 18.91          | 125                      | 2,363.75              |
| Chicago, Rock Island & Pacific.....                          | 24.77          | 100                      | 2,477.00              |
| Chicago, Rock Island & Pacific—Oskaloosa Branch.....         | 22.43          | 100                      | 2,243.00              |
| <i>O'Brien</i> .....   | 55.93          |                          | 1,563.50              |
| Chicago & Northwestern—Toledo & Northwestern.....            | 26.30          | 25                       | 632.50                |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....    | 24.02          | 25                       | 600.50                |
| Chicago, St. Paul, Minneapolis & Omaha.....                  | 6.61           | 50                       | 330.50                |
| <i>Osceola</i> .....   | 17.98          |                          | 899.00                |
| Chicago, St. Paul, Minneapolis & Omaha.....                  | 17.98          | 50                       | 899.00                |

TABLE No. III—CONTINUED.

| NAMES OF COUNTIES AND RAILROADS.                              | Miles of road. | Assessed value per mile. | Total assessed value. |
|---|----------------|--------------------------|-----------------------|
| <i>Page</i> .....   | 19.801         |                          | \$ 1,485.07           |
| Omaha & St. Louis.....  | 19.801         | 75                       | 1,485.07              |
| <i>Palo Alto</i> .....  | 24.34          |                          | 608.50                |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....          | 24.34          | 25                       | 608.50                |
| <i>Plymouth</i> .....   | 44.43          |                          | 2,221.00              |
| Chicago, St. Paul, Minneapolis & Omaha.....                   | 9.48           | 50                       | 474.00                |
| Iowa Falls & Sioux City.....                                  | 34.95          | 50                       | 1,747.50              |
| <i>Pocahontas</i> .....                                       | 33.96          |                          | 1,094.00              |
| Chicago & Northwestern—Toledo & Northwestern.....             | 24.16          | 25                       | 604.00                |
| Iowa Falls & Sioux City.....                                  | 9.80           | 50                       | 490.00                |
| <i>Polk</i> .....   | 45.18          |                          | 3,203.25              |
| Chicago, Rock Island & Pacific.....                           | 27.65          | 100                      | 2,775.00              |
| Wabash Western—Des Moines & St. Louis.....                    | 17.53          | 25                       | 438.25                |
| <i>Pottawattamie</i> .....                                    | 114.480        |                          | 10,224.75             |
| Chicago & Northwestern.....                                   | 20.83          | 120                      | 2,499.60              |
| Chicago, Burlington & Quincy.....                             | 1.566          | 200                      | 313.20                |
| Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....  | 28.55          | 25                       | 663.75                |
| Chicago, Rock Island & Pacific.....                           | 45.02          | 100                      | 4,502.00              |
| Kansas City, St. Joseph & Council Bluffs.....                 | 6.714          | 50                       | 335.70                |
| Omaha & St. Louis.....  | 11.740         | 75                       | 880.50                |
| Union Pacific.....  | 2.06           | 500                      | 1,030.00              |
| <i>Poweshke</i> .....   | 48.94          |                          | 4,035.65              |
| Central Iowa.....   | 22.81          | 65                       | 1,482.65              |
| Chicago, Rock Island & Pacific.....                           | 26.53          | 100                      | 2,653.00              |
| <i>Sac</i> .....  | 8.57           |                          | 214.25                |
| Chicago & Northwestern—Toledo & Northwestern.....             | 8.57           | 25                       | 214.25                |
| <i>Scott</i> .....  | 25.75          |                          | 2,579.00              |
| Chicago, Rock Island & Pacific.....                           | 13.71          | 100                      | 1,371.00              |
| Chicago, Rock Island & Pacific—Oskaloosa Branch.....          | 12.08          | 100                      | 1,208.00              |
| <i>Shelby</i> .....   | 31.22          |                          | 1,261.25              |
| Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....  | 24.81          | 25                       | 620.25                |
| Chicago, Rock Island & Pacific.....                           | 6.41           | 100                      | 641.00                |
| <i>Sioux</i> .....  | 86.37          |                          | 2,699.00              |
| Chicago & Northwestern—Toledo & Northwestern.....             | 35.10          | 25                       | 877.50                |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....          | 29.08          | 25                       | 727.00                |
| Chicago, St. Paul, Minneapolis & Omaha.....                   | 22.09          | 50                       | 1,104.50              |
| <i>Story</i> .....  | 49.02          |                          | 3,527.35              |
| Chicago & Northwestern.....                                   | 24.23          | 120                      | 2,907.60              |
| Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....  | 24.79          | 25                       | 619.75                |
| <i>Tama</i> .....   | 73.80          |                          | 4,252.30              |
| Chicago & Northwestern.....                                   | 25.34          | 120                      | 3,040.80              |
| Chicago & Northwestern—Toledo & Northwestern.....             | 22.14          | 25                       | 553.50                |
| Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....  | 26.32          | 25                       | 658.00                |
| <i>Union</i> .....  | 26.797         |                          | 5,159.40              |
| Chicago, Burlington & Quincy.....                             | 25.697         | 200                      | 5,149.40              |
| <i>Wapello</i> .....  | 44.369         |                          | 6,387.27              |
| Chicago, Burlington & Quincy.....                             | 26.856         | 200                      | 5,371.20              |
| Chicago, Rock Island & Pacific—Southwestern Div.....          | 7.71           | 100                      | 771.00                |
| Wabash Western—St. Louis, Ottumwa & Cedar Rapids.....         | 9.803          | 25                       | 245.07                |
| <i>Warren</i> .....   | 21.439         |                          | 1,071.95              |
| Chicago, Burlington & Quincy—Charlton, Des M. & Southern..... | 21.439         | 50                       | 1,071.95              |
| <i>Washington</i> .....                                       | 37.501         |                          | 3,038.44              |
| Central Iowa—Eastern Division.....                            | 11.861         | 40                       | 474.44                |
| Chicago, Rock Island & Pacific—Oskaloosa Branch.....          | 10.96          | 100                      | 1,096.00              |
| Chicago, Rock Island & Pacific—Southwestern Div.....          | 14.88          | 100                      | 1,488.00              |
| <i>Wayne</i> .....  | 34.673         |                          | 3,192.05              |
| Chicago, Burlington & Quincy—Charlton Branch.....             | 8.893          | 50                       | 344.65                |
| Chicago, Rock Island & Pacific—Southwestern Div.....          | 27.780         | 100                      | 2,778.00              |
| <i>Webster</i> .....  | 52.70          |                          | 1,986.00              |
| Chicago & Northwestern—Toledo & Northwestern.....             | 25.96          | 25                       | 649.00                |
| Iowa Falls & Sioux City.....                                  | 26.74          | 50                       | 1,337.00              |
| <i>Winnebago</i> .....  | 29.75          |                          | 743.75                |
| Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....          | 29.75          | 25                       | 743.75                |



TABLE No. III—CONTINUED.

| NAMES OF COUNTIES AND RAILROADS.                     | Miles of road. | Assessed value per mile. | Total assessed value. |
|--|----------------|--------------------------|-----------------------|
| <i>Woodbury</i> .....                                | 61.603         | \$ .....                 | \$ 2,282.15           |
| Chicago, Milwaukee & St. Paul—Sioux City Branch..... | 31.92          | 25                       | 798.00                |
| Chicago, St. Paul, Minneapolis & Omaha.....          | 94             | 50                       | 47.00                 |
| Iowa Falls & Sioux City.....                         | 6.41           | 50                       | 320.50                |
| Sioux City & Pacific.....                            | 22.333         | 50                       | 1,116.65              |
| <i>Worth</i> .....                                   | 35.069         | .....                    | 3,396.09              |
| Burlington, Cedar Rapids & Northern .....            | 18.61          | 125                      | 2,326.25              |
| Central Iowa.....                                    | 16.459         | 65                       | 1,069.84              |
| <i>Wright</i> .....                                  | 23.85          | .....                    | 596.25                |
| Chicago & Northwestern—Toledo & Northwestern.....    | 23.85          | 25                       | 596.25                |
| Total .....  | 3903.05        | .....                    | \$ 248,420.78         |

TABLE No. IV.

Length and assessed value of Sleeping-car lines.

| NAMES OF RAILROADS USING OR OPERATING SLEEPING-CARS. | Miles of road on which sleeping-cars are used or operated. | Assessed value per mile for sleeping-cars. | Aggregate assessed value for sleeping-cars. | TOTALS OF SYSTEMS. |                 |
|--|--|--|---|--------------------|-----------------|
|  |  |  |   | Miles.             | Assessed value. |
| Burlington, Cedar Rapids & Northern.....             | 240.64   | \$ 125                                     | \$ 30,080.00                                | 240.640            | \$ 30,080.00    |
| Central Iowa .....                                   | 197.696  | 65   | 12,850.24                                   |                    |                 |
| Eastern Division .....                               | 96.711   | 40   | 3,868.44                                    | 291.407            | 16,718.68       |
| Chicago & Northwestern .....                         | 355.02   | 120  | 42,602.40                                   |                    |                 |
| Toledo & Northwestern .....                          | 383.27   | 25   | 9,581.75                                    | 738.290            | 52,184.15       |
| Chicago, Burlington & Quincy.....                    | 282.29   | 200  | 56,458.00                                   |                    |                 |
| Chariton Branch .....                                | 36.541   | 50   | 1,827.05                                    |                    |                 |
| Chariton, Des Moines & Southern .....                | 33.000   | 50   | 1,650.00                                    |                    |                 |
| Keokuk & St. Paul .....                              | 42.011   | 100  | 4,201.10                                    |                    |                 |
| Leon, Mt. Airy & Southwestern .....                  | 15.408   | 50   | 770.40                                      | 409.250            | 64,906.55       |
| Chicago, Milwaukee & St. Paul.....                   | 349.17   | 25   | 8,729.25                                    |                    |                 |
| Chicago & Council Bluffs Division .....              | 136.18   | 25   | 3,404.50                                    |                    |                 |
| Dubuque Division.....                                | 291.49   | 25   | 7,287.25                                    |                    |                 |
| Iowa & Dakota Division .....                         | 90.17  | 25   | 2,254.25                                    | 867.010            | 21,675.25       |
| Sioux City Branch.....                               | 316.94   | 100  | 31,694.00                                   |                    |                 |
| Chicago, Rock Island & Pacific.....                  | 64.38  | 100  | 6,438.00                                    |                    |                 |
| Oskaloosa Division .....                             | 129.51   | 100  | 12,951.00                                   | 510.830            | 51,083.00       |
| Southwestern Division .....                          | 57.10  | 50   | 2,855.00                                    | 57.100             | 2,855.00        |
| Chicago, St. Paul, Minneapolis & Omaha .....         | 142.80   | 50   | 7,144.50                                    | 142.890            | 7,144.50        |
| Dubuque & Sioux City.....                            | 183.69   | 50   | 9,184.50                                    | 183.690            | 9,184.50        |
| Iowa Falls & Sioux City.....                         | 53.32  | 50   | 2,666.00                                    | 53.320             | 2,666.00        |
| Kansas City, St. Joseph & Council Bluffs.....        | 142.79   | 50   | 7,139.50                                    | 142.790            | 7,139.50        |
| Minnesota & Northwestern.....                        | 65.98  | 75   | 4,948.50                                    | 65.980             | 4,948.50        |
| Omaha & St. Louis .....                              | 2.79   | 25   | 69.75                                       | 2.790              | 69.75           |
| St. Louis, Keokuk & Northwestern.....                | 80.613   | 20   | 1,612.26                                    | 80.613             | 1,612.26        |
| Sioux City & Pacific.....                            | 2.00   | 500  | 1,000.00                                    | 2.000              | 1,000.00        |
| Union Pacific.....                                   | .....  | .....                                      | .....                                       | .....              | .....           |
| Wabash Western.....                                  | 68.08  | 25   | 1,702.00                                    |                    |                 |
| Des Moines & St. Louis .....                         | 43.31  | 25   | 1,082.75                                    | 111.390            | 2,784.75        |
| St. Louis, Ottumwa & Cedar Rapids .....              | .....  | .....                                      | .....                                       |                    |                 |
| Total.....   | .....  | .....                                      | .....                                       | 3903.05            | 248,420.78      |

NOTE.—The above assessments are upon the interests of the several railroad corporations, respectively named in connection with the several assessments, as *lessors* or *bailees* of the sleeping-cars to which the assessments respectively relate, and not upon any interest of such corporations therein as *owners*, all ownership interest therein, of such railroad corporations, being included in the assessments shown in Table No. II.

TABLE No. V.

Gross earnings, operating expenses and net earnings or loss of each railroad in this State for the year 1887, and taxes paid.

| NAME OF ROAD.                            | GROSS EARNINGS. |           | OPERATING EXPENSES. |           | NET EARNINGS. |           | NET EARNINGS OR LOSS. |           | Taxes paid in Iowa in 1887. |
|--|-----------------|-----------|---------------------|-----------|---------------|-----------|-----------------------|-----------|-----------------------------|
|  | Total.          | Per mile. | Total.              | Per mile. | Total.        | Per mile. | Total.                | Ter mile. |                             |
| Burlington & Northwestern.....           | \$ 50,578.90    | \$ 971.36 | \$ 41,008.34        | \$ 787.66 | \$ 9,570.56   | \$ 183.60 | \$ .....              | \$ .....  | \$ 1,074.83                 |
| Burlington & Western.....                | 48,349.50       | 683.77    | 32,941.40           | 748.71    | 15,408.10     | 234.06    | 4,591.84              | 64.84     | 1,830.49                    |
| Burlington, Cedar Rapids & Northern..... | 1,058,745.04    | 6,328.12  | 748,711.01          | 4,545.06  | 310,034.03    | 1,782.06  | 1,460.88              | 27.78     | 3,450.00                    |
| Waverly Short Line.....                  | 145,712.36      | 1,516.11  | 98,000.00           | 1,020.00  | 47,712.36     | 496.11    | 1,460.88              | 27.78     | 3,450.00                    |
| Milwaukee Division.....                  | 60,728.80       | 1,865.89  | 41,170.01           | 1,232.06  | 19,558.79     | 595.83    | 1,460.88              | 27.78     | 3,450.00                    |
| Pascataway Division.....                 | 200,085.80      | 4,170.01  | 1,350,538.23        | 3,222.08  | 612,335.72    | 1,460.88  | 1,460.88              | 27.78     | 3,450.00                    |
| Total of four last named lines.....      | 135,704.67      | 1,829.69  | 145,162.18          | 2,029.06  | 87,542.49     | 1,167.87  | 1,460.88              | 27.78     | 3,450.00                    |
| Iowa City Division.....                  | 449,792.59      | 1,616.79  | 302,466.11          | 1,092.89  | 147,326.48    | 523.90    | 14,457.51             | 27.78     | 3,450.00                    |
| Clinton Division.....                    | 179,649.64      | 2,070.41  | 103,298.63          | 1,206.66  | 76,351.01     | 883.75    | 12,531.06             | 280.94    | 3,760.00                    |
| Decorah Division.....                    | 11,454.52       | 451.41    | 23,988.38           | 1,022.35  | 12,531.06     | 470.94    | 25,991.51             | 280.94    | 3,760.00                    |
| Total of system.....                     | 2,157,475.37    | 3,126.36  | 1,295,453.73        | 2,470.93  | 862,021.64    | 1,655.43  | 2,735.65              | 113.98    | 1,088.25                    |
| †Cedar Rapids & Chicago.....             | 11,307.71       | 471.15    | 14,043.36           | 585.14    | 2,735.65      | 113.98    | 2,735.65              | 113.98    | 1,088.25                    |
| Centerville, Moravia & Albia.....        | 865,057.94      | 4,365.03  | 688,045.29          | 2,530.90  | 177,012.65    | 834.13    | 2,541.67              | 144.47    | 3,884.78                    |
| Central Iowa.....                        | 14,510.29       | 633.03    | 11,081.95           | 708.00    | 3,428.34      | 145.03    | 3,705.36              | 167.21    | 2,806.40                    |
| Reinhold Branch.....                     | 22,624.37       | 885.86    | 19,169.73           | 719.59    | 3,454.64      | 138.23    | 3,892.87              | 157.03    | 1,865.38                    |
| State Center Branch.....                 | 11,259.00       | 825.67    | 10,454.73           | 795.67    | 804.27        | 62.90     | 2,982.70              | 219.12    | 1,498.79                    |
| Montezuma Branch.....                    | 19,278.95       | 657.36    | 23,055.11           | 745.67    | 3,776.16      | 153.31    | 3,776.16              | 153.31    | 5,272.19                    |
| Newton Branch.....                       | 201,800.25      | 2,117.65  | 174,578.90          | 1,805.17  | 27,221.35     | 287.48    | 30,220.35             | 312.42    | 46,804.85                   |
| Eastern Division.....                    | 1,164,587.57    | 2,762.34  | 965,995.17          | 2,300.64  | 198,592.40    | 461.70    | 198,592.40            | 461.70    | 46,804.85                   |
| Total of system.....                     | 1,164,587.57    | 2,762.34  | 965,995.17          | 2,300.64  | 198,592.40    | 461.70    | 198,592.40            | 461.70    | 46,804.85                   |
| †Cherokee & Dakota.....                  | 109,392.02      | 2,182.50  | 125,382.32          | 2,414.50  | 44,009.70     | 586.70    | 5,601.46              | 618.86    | 112,866.44                  |

|  |              |            |              |            |              |           |              |            |              |
|--|--------------|------------|--------------|------------|--------------|-----------|--------------|------------|--------------|
| Chicago & Northwestern.....              | 5,619,170.29 | 15,827.75  | 2,613,139.02 | 7,350.54   | 3,005,031.27 | 8,477.21  | 73,480.13    | 1,035.22   | 112,866.44   |
| Iowa Midland.....                        | 68,182.65    | 963.12     | 141,662.86   | 1,905.81   | 1,905.81     | 2,613.00  | 15,446.15    | 1,817.24   | 335.63       |
| Stamwood & Tipton.....                   | 5,768.64     | 678.16     | 21,215.17    | 2,495.90   | 1,905.81     | 2,613.00  | 15,446.15    | 1,817.24   | 335.63       |
| Ottumwa, Cedar Falls & St. Paul.....     | 105,692.62   | 1,762.45   | 203,255.13   | 3,249.48   | 96,562.51    | 1,550.02  | 96,562.51    | 1,550.02   | 3,249.48     |
| Los Angeles & Minneapolis.....           | 283,622.22   | 3,491.42   | 531,029.76   | 6,542.97   | 257,407.54   | 3,187.53  | 257,407.54   | 3,187.53   | 5,317.97     |
| Maple River.....                         | 272,113.95   | 1,710.11   | 491,491.41   | 3,187.53   | 132,341.41   | 869.11    | 16,252.66    | 311.56     | 9,607.83     |
| Iowa Railway, Coal & Mann'g Co.....      | 15,848.67    | 4,858.83   | 10,836.73    | 3,231.37   | 5,012.95     | 1,542.13  | 5,012.95     | 1,542.13   | 9,607.83     |
| Toledo & Northwestern.....               | 3,513.51     | 870.618.44 | 2,271.27     | 476,111.60 | 1,242.23     | 732.73    | 29,883.26    | 3,272.19   | 29,883.26    |
| Total of system.....                     | 7,687,009.24 | 6,651.07   | 4,292,438.70 | 3,719.67   | 3,394,560.64 | 2,941.40  | 168,541.97   | 1,685.46   | 168,541.97   |
| Chicago, Burlington & Kansas City.....   | 109,392.02   | 2,182.50   | 125,382.32   | 2,414.50   | 44,009.70    | 586.70    | 5,601.46     | 618.86     | 112,866.44   |
| Chicago, Burlington & Quincy.....        | 5,651,094.95 | 17,041.00  | 2,698,028.45 | 10,103.00  | 2,953,066.50 | 7,938.00  | 7,938.00     | 121,444.22 | 121,444.22   |
| Keokuk & St. Paul.....                   | 264,097.45   | 2,584.00   | 1,245,000.00 | 1,245.00   | 1,245,000.00 | 1,245.00  | 1,245,000.00 | 1,245.00   | 1,245,000.00 |
| Charlton Branch.....                     | 81,033.03    | 1,505.00   | 72,691.23    | 1,367.00   | 8,341.80     | 158.00    | 17,650.20    | 483.00     | 3,124.04     |
| Nebraska City Branch.....                | 50,910.16    | 1,529.00   | 78,530.52    | 2,002.00   | 2,002.00     | 331.00    | 18,381.16    | 473.00     | 6,156.48     |
| Albia, Knoxville & M. and D. M. & K..... | 574.86       | 48.00      | 2,680.43     | 225.00     | 2,680.43     | 225.00    | 2,680.43     | 225.00     | 932.16       |
| Chicago & Northwestern.....              | 146,843.70   | 1,414.00   | 155,707.44   | 1,657.00   | 2,266.00     | 7,892.74  | 8,383.66     | 130.00     | 7,892.74     |
| Chicago & Northwestern.....              | 82,820.30    | 1,375.00   | 109,558.22   | 2,008.00   | 2,008.00     | 6,128.78  | 6,128.78     | 183.00     | 2,008.38     |
| Leon, Mt. Airy & Southwestern.....       | 35,373.54    | 1,275.00   | 109,558.22   | 2,008.00   | 2,008.00     | 26,415.38 | 497.00       | 5,703.05   | 5,703.05     |
| Western Iowa.....                        | 11,246.94    | 592.00     | 18,653.00    | 1,015.00   | 2,410.91     | 87.00     | 7,450.16     | 2,094.47   | 2,094.47     |
| Brownville & Nodaway Valley.....         | 34,051.53    | 953.04     | 29,651.84    | 1,175.00   | 4,400.69     | 1,415.41  | 5,999.41     | 2,094.47   | 2,094.47     |
| Clarinda, College Springs & Southw.....  | 15,107.85    | 953.00     | 21,074.12    | 1,300.00   | 6,000.27     | 377.00    | 1,415.41     | 2,094.47   | 2,094.47     |
| Red Oak & Atlantic.....                  | 16,810.70    | 994.00     | 20,736.55    | 1,162.00   | 3,925.95     | 218.00    | 1,967.57     | 1,967.57   | 1,967.57     |
| Chicago & Northwestern.....              | 2,900.50     | 398.00     | 20,884.01    | 977.00     | 699.00       | 14,083.61 | 469.00       | 1,967.57   | 1,967.57     |
| Hastings & Chicago.....                  | 2,400.00     | 316.00     | 10,770.36    | 685.00     | 8,365.36     | 2,270.54  | 145.00       | 1,747.02   | 1,747.02     |
| Total of system.....                     | 5,913,309.90 | 7,465.91   | 3,702,111.37 | 4,915.89   | 2,200,942.83 | 2,900.98  | 174,174.71   | 1,747.02   | 174,174.71   |
| Chicago, Iowa & Dakota.....              | 29,047.85    | 1,660.14   | 30,719.02    | 781.85     | 8,328.83     | 314.29    | 618.86       | 618.86     | 618.86       |
| Chicago, Milwaukee & St. Paul.....       | 2,865,353.44 | 8,202.18   | 1,689,156.11 | 4,780.36   | 1,166,197.37 | 3,426.11  | 61,093.46    | 61,093.46  | 61,093.46    |
| Chicago & Council Bluffs Division.....   | 234,710.07   | 2,382.38   | 191,364.29   | 1,881.76   | 43,345.78    | 450.62    | 5,238.33     | 5,238.33   | 5,238.33     |
| Kansas City Branch.....                  | 645,467.78   | 4,737.11   | 389,266.26   | 2,865.89   | 256,201.52   | 3,711.00  | 77.22        | 77.22      | 77.22        |
| Indianapolis Division.....               | 30,605.46    | 337.38     | 67,055.40    | 741.50     | 281,780.27   | 1,022.31  | 20,126.45    | 20,126.45  | 20,126.45    |
| Cascade Branch.....                      | 30,605.46    | 337.38     | 67,055.40    | 741.50     | 281,780.27   | 1,022.31  | 20,126.45    | 20,126.45  | 20,126.45    |
| Volga Branch.....                        | 12,577.25    | 651.39     | 28,092.85    | 1,291.60   | 15,901.25    | 700.25    | 32,633.35    | 944.28     | 1,029.19     |
| Waukon Branch.....                       | 214,480.74   | 1,412.80   | 226,406.64   | 1,498.68   | 1,500.68     | 600.12    | 15,515.37    | 600.12     | 15,515.37    |
| Davenport & Northwestern Line.....       | 67,217.25    | 1,546.02   | 95,241.74    | 2,200.00   | 2,200.00     | 78.88     | 2,998.84     | 2,998.84   | 2,998.84     |
| Chicago & Northwestern.....              | 2,772.85     | 2,772.85   | 35,231.13    | 3,500.65   | 3,500.65     | 31.83     | 7,383.90     | 732.73     | 732.73       |
| Maquoketa Branch.....                    | 1,164.00     | 1,164.00   | 74,274.41    | 1,004.72   | 3,205.76     | 99.28     | 1,731.83     | 1,731.83   | 1,731.83     |
| Sioux City Branch.....                   | 131,311.13   | 3,176.36   | 73,917.32    | 1,745.55   | 62,001.87    | 1,261.80  | 12,228.02    | 12,228.02  | 12,228.02    |
| Iowa & Minnesota Division.....           | 8,902.56     | 985.12     | 17,445.55    | 1,919.37   | 1,919.37     | 805.76    | 4,338.99     | 4,338.99   | 4,338.99     |
| Decorah Branch.....                      | 24,867.02    | 1,250.70   | 48,071.48    | 1,745.55   | 1,745.55     | 12,114.46 | 460.21       | 460.21     | 460.21       |
| Austin Branch.....                       | 1,642,717.06 | 5,535.55   | 947,443.36   | 3,220.68   | 695,173.70   | 2,384.55  | 12,114.46    | 12,114.46  | 12,114.46    |
| Iowa & Dakota Division.....              | 1,642,717.06 | 5,535.55   | 947,443.36   | 3,220.68   | 695,173.70   | 2,384.55  | 12,114.46    | 12,114.46  | 12,114.46    |



TABLE No. V—CONTINUED.

| NAME OF LINE.                            | GROSS EARNINGS. |             | OPERATING EXPENSES. |             | NET EARNINGS OR LOSS. |           |              |           | Taxes paid in Iowa in 1907. |
|--|-----------------|-------------|---------------------|-------------|-----------------------|-----------|--------------|-----------|-----------------------------|
|  |                 |             |                     |             | NET EARNINGS.         |           | LOSS.        |           |                             |
|  | Total.          | Per mile.   | Total.              | Per mile.   | Total.                | Per mile. | Total.       | Per mile. |                             |
| Chicago, Milwaukee & St. P.—Continued    |                 |             |                     |             |                       |           |              |           |                             |
| Iowa Eastern or Elkhart Branch           | \$ 5,938.32     | \$ 311.95   | \$ 24,208.96        | \$ 1,267.48 |                       |           | \$ 18,270.58 | \$ 955.53 | \$ 884.44                   |
| Emmetsburg Branch                        | 1,726.32        | 76.72       | 18,794.87           | 835.32      |                       |           | 17,068.55    | 788.60    | 1,928.91                    |
| Spencer Branch                           | 8,830.91        | 448.70      | 22,817.97           | 1,139.18    |                       |           | 13,987.06    | 690.48    | 1,645.30                    |
| Sioux City & Dakota Division             | 100,342.44      | 2,474.53    | 86,556.31           | 2,134.40    | 13,792.13             | 340.13    |              |           | 4,868.11                    |
| Eden Branch                              |                 |             |                     |             |                       |           |              |           |                             |
| Total of system                          | 6,215,784.38    | 3,962.28    | 4,073,953.93        | 2,596.96    | 2,141,830.45          | 1,365.32  |              |           | 175,790.50                  |
| Chicago, Rock Island Pacific—Main line   | 5,470,672.67    | 17,363.09   |                     |             |                       |           |              |           |                             |
| Oskaloosa Branch                         | 801,135.47      | 5,633.86    |                     |             |                       |           |              |           |                             |
| Southwestern Division                    | 880,680.50      | 6,830.23    |                     |             |                       |           |              |           |                             |
| Des Moines, Indianola & Winterset        | 74,493.89       | 1,588.36    |                     |             |                       |           |              |           |                             |
| Keokuk & Des Moines                      | 560,573.95      | 3,086.15    |                     |             |                       |           |              |           |                             |
| Des Moines & Ft. Dodge                   | 349,237.54      | 2,430.32    |                     |             |                       |           |              |           |                             |
| Audubon Branch                           |                 |             |                     |             |                       |           |              |           |                             |
| Harlan Branch                            |                 |             |                     |             |                       |           |              |           |                             |
| Newton & Monroe                          |                 |             |                     |             |                       |           |              |           |                             |
| Guthrie Branch                           |                 |             |                     |             |                       |           |              |           |                             |
| Atlantic & Southern                      | \$ 196,160.00   | 1,000.00    |                     |             |                       |           |              |           |                             |
| Macedonia Branch                         |                 |             |                     |             |                       |           |              |           |                             |
| Keosauqua Branch                         |                 |             |                     |             |                       |           |              |           |                             |
| Wilton & Muscatine                       |                 |             |                     |             |                       |           |              |           |                             |
| Wilton & Tipton                          |                 |             |                     |             |                       |           |              |           |                             |
| Total of system                          | 8,277,954.02    | 7,780.03    | 4,740,939.84        | 4,455.77    | 3,537,014.18          | 3,324.26  |              |           | 191,287.91                  |
| Chicago, St. Paul & Kansas City          | 396,017.87      | 2,788.86    | 231,439.43          | 1,629.85    | 164,578.44            | 1,150.00  |              |           | 2,988.81                    |
| Chicago, St. Paul, Minneapolis & Omaha   | 508,583.85      | 8,906.89    | 271,082.88          | 4,747.51    | 237,500.97            | 4,159.38  |              |           | 13,714.25                   |
| Rock River Line                          | 3,551.85        | 203.66      | 11,601.96           | 965.25      |                       |           | 8,051.11     | 461.59    | 2,980.33                    |
| Total of system                          | 512,135.70      | 6,870.61    | 282,684.84          | 3,792.39    | 229,449.86            | 3,078.23  |              |           | 16,694.58                   |
| Chicago, Santa Fe & California           |                 |             |                     |             |                       |           |              |           |                             |
| Clarinda & St. Louis                     | 4,092.75        | 355.89      | 5,368.32            | 466.81      |                       |           | 1,275.57     | 110.92    | 12.00                       |
| Crooked Creek                            | 27,031.13       | 1,165.13    | 21,214.20           | 914.40      | 5,816.93              | 250.73    |              |           | 524.23                      |
| †Des Moines & Northwestern               | \$ 153,569.17   | \$ 1,336.55 | \$ 124,122.70       | \$ 1,080.27 | \$ 29,446.47          | \$ 256.28 |              |           | \$ 4,075.00                 |
| **Des Moines, Osceola & Southern         |                 |             |                     |             |                       |           |              |           |                             |
| ††Dubuque & Sioux City                   | 834,942.16      | 5,843.25    | 476,154.55          | 3,332.31    | 358,787.61            | 2,510.94  |              |           | 23,080.65                   |
| Cedar Falls & Minnetonka                 | 113,186.76      | 1,497.57    | 134,918.37          | 1,785.10    |                       |           | \$ 21,731.61 | \$ 287.53 | 6,938.10                    |
| Total of system                          | 948,128.92      | 4,339.86    | 611,072.92          | 2,797.05    | 337,056.00            | 1,542.81  |              |           | 30,018.75                   |
| Ft. Madison & Northwestern               | 25,524.23       | 567.20      | 30,370.50           | 674.90      |                       |           | 4,846.27     | 107.70    | ††21.45                     |
| Humeston & Shenandoah                    | 161,780.70      | 1,694.72    | 134,877.39          | 1,413.07    | 26,883.31             | 281.65    |              |           | 8,635.68                    |
| ††Iowa Falls & Sioux City                | 730,121.42      | 3,974.74    | 584,999.39          | 3,184.71    | 145,122.03            | 790.03    |              |           | 33,670.87                   |
| Iowa Northern                            | 14,667.12       | 2,444.82    | 7,922.35            | 1,320.40    | 6,744.77              | 1,124.13  |              |           | 626.36                      |
| Kansas City, St. Joseph & Council Bluffs | \$231,659.57    | 4,344.70    | \$185,093.63        | 3,471.37    | \$46,565.94           | \$73.33   |              |           | 4,379.98                    |
| Tarkio Valley R. R. Branch               | \$9,032.74      | 2,204.11    | \$13,812.89         | 3,370.64    |                       |           | \$4,780.15   | 1,166.53  | 431.64                      |
| Total of system                          | 240,692.31      | 4,191.93    | 198,906.52          | 3,464.18    | 41,785.79             | 727.75    |              |           | 4,811.62                    |
| Keokuk & Western                         | 106,074.23      | 2,306.59    | 118,462.04          | 1,644.47    | 47,672.20             | 662.12    |              |           | 94.00                       |
| Mason City & Ft. Dodge                   | 55,240.71       | 603.06      | 50,106.17           | 547.01      | 5,134.54              | 56.05     |              |           | 253.02                      |
| Minneapolis & St. Louis                  | 249,645.59      | 1,786.76    | 198,895.53          | 1,423.53    | 50,750.06             | 363.23    |              |           | 13,439.28                   |
| Minnesota & Northwestern                 | 616,167.68      | 3,005.60    | 561,200.12          | 2,737.56    | 54,967.56             | 268.13    |              |           | 3,118.00                    |
| Omaha & St. Louis                        | 217,143.50      | 3,240.94    | 147,179.63          | 2,196.71    | 69,963.87             | 1,044.23  |              |           | 2,518.43                    |
| Ottumwa & Kirksville                     | 27,818.77       | 8,346.46    | 20,318.48           | 6,096.03    | 7,500.29              | 2,250.31  |              |           | 611.06                      |
| St. Louis, Des Moines & Northern         | 45,534.29       | 1,100.39    | 42,202.51           | 1,019.87    | 3,331.78              | 80.51     |              |           | 2,919.79                    |
| St. Louis, Keokuk & Northwestern         | 12,997.27       |             |                     |             |                       |           |              |           |                             |
| Keokuk & Northwestern                    | 72,425.46       |             |                     |             |                       |           |              |           |                             |
| Total of system                          | 85,422.73       | 1,610.53    | 110,407.68          | 2,120.37    |                       |           | 24,981.95    | 479.83    | 3,177.40                    |
| Sioux City & Pacific                     | \$453,701.78    | 5,628.14    | 275,413.44          | 3,416.48    | 178,888.34            | 2,211.65  |              |           | 7,679.09                    |
| **Toledo, Peoria & Western               |                 |             |                     |             |                       |           |              |           |                             |



TABLE No. V—CONTINUED.

| NAME OF LINE.                          | GROSS EARNINGS. |              | OPERATING EXPENSES. |             | NET EARNINGS OR LOSS. |              |               |              | Taxes paid in Iowa in 1887. |
|--|-----------------|--------------|---------------------|-------------|-----------------------|--------------|---------------|--------------|-----------------------------|
|  | Total.          | Per mile.    | Total.              | Per mile.   | NET EARNINGS.         |              | LOSS.         |              |                             |
|  |                 |              |                     |             | Total.                | Per mile.    |               | Total.       |                             |
| Union Pacific.....                     | \$ 77,876.27    | \$ 18,896.24 | \$ 25,898.76        | \$ 6,340.09 | \$ 52,607.51          | \$ 12,607.15 | \$ .....      | \$ 34,649.06 |                             |
| Wabash Western.....                    | 61,970.00       | 2,520.81     | 70,576.46           | 1,113.97    | 13,893.54             | 479.23       | 13,893.54     | 5,175.00     |                             |
| Des Moines & St. Louis.....            | 139,251.68      | 2,520.74     | 140,538.99          | 3,413.07    | 22,802.96             | 473.33       | 22,802.96     | 2,520.00     |                             |
| St. Louis, Ottumwa & Cedar Rapids..... | 139,251.68      | 1,699.02     | 225,650.25          | 2,025.85    | 36,408.87             | 328.83       | 36,408.87     | 7,805.00     |                             |
| Total of system.....                   | 37,702,835.23   | 4,754.70     | 24,021,186.34       | 3,032.54    | 13,671,348.89         | 1,725.21     | 13,671,348.89 | 1,013,731.57 |                             |

\*Based on the total mileage of owned and leased lines, 50.07 miles.

† Includes the earnings, expenses, etc., of the "Waverly Short Line."

‡ No report of earnings. This is a new road under construction and not operated in 1887.

§ This amount is estimated by the company.

|| Based on a mileage of 142.204 miles, which were in operation in 1887.

¶ The Des Moines & Northwestern was operated by the Wabash Western until October 1, 1887, and from that time until December 31, 1887, by the Des Moines & Northwestern Company. The earnings, expenses and taxes herein given are the aggregate of both companies for the year. The averages are based on a mileage of 114.90 miles.

\*\* No report filed for 1887.

†† Operated by the Illinois Central until September 30, 1887.

‡‡ Railroad Commissioners' tax.

§§ The Wabash Western operated the Des Moines & Northwestern until October 1, 1887. The reports of mileage, earnings and expenses made by the Wabash Western are incorporated in the report of the Des Moines & Northwestern.

## APPENDIX.

TABLE No. I

\*Abstract of assessments of Railroad Property in the State of Iowa for the year 1874 to 1888 inclusive.

| YEAR. | Miles of road. | ASSESSED VALUE. |           | GROSS EARNINGS. |           |             |
|-------|----------------|-----------------|-----------|-----------------|-----------|-------------|
|       |                | Total.          | Per mile. | Total.          | Per mile. | Percentage. |
|       |                |                 |           |                 |           |             |
| 1874  | 3,728          | \$ 21,719,869   | \$ 5,826  | \$ 15,430,620   | \$ 4,139  | 141         |
| 1875  | 3,765          | 21,986,658      | 5,840     | 15,568,908      | 4,135     | 141         |
| 1876  | 3,823          | 22,566,683      | 5,903     | 18,422,588      | 4,819     | 122         |
| 1877  | 3,938          | 22,421,070      | 5,694     | 17,221,033      | 4,373     | 130         |
| 1878  | 4,075          | 21,619,978      | 5,306     | 17,847,728      | 4,380     | 121         |
| 1879  | 4,323          | 22,540,904      | 5,214     | 21,294,275      | 4,926     | 108         |
| 1880  | 4,811          | 24,039,126      | 4,997     | 23,256,165      | 4,834     | 103         |
| 1881  | 5,209          | 25,742,302      | 4,886     | 27,797,143      | 5,276     | 93          |
| 1882  | 5,732          | 26,292,284      | 4,587     | 29,278,633      | 5,108     | 83          |
| 1883  | 6,792          | 28,332,740      | 4,171     | 31,153,363      | 4,587     | 91          |
| 1884  | 7,106          | 29,886,809      | 4,206     | 35,490,225      | 4,994     | 84          |
| 1885  | 7,445          | 31,315,838      | 4,206     | 34,149,124      | 4,587     | 93          |
| 1886  | 7,490          | 33,216,688      | 4,435     | 35,492,423      | 4,739     | 94          |
| 1887  | 7,912          | 38,370,891      | 4,850     | 35,231,206      | 4,451     | 109         |
| 1888  | 8,291          | 43,100,575      | 5,196     | 37,702,535      | 4,555     | 114         |

\*This table shows the aggregate assessed value and the averaged assessed value per mile of the railroad property of this State, as fixed by the Executive Council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the thirty-first day of December last preceding. The right hand column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year.

†This amount is based on the average number of miles of road operated within this State for the entire year ending December 31 of the year preceding.



TABLE No. II.

*\* Classification of the Railroads in this State as to the maximum charges allowed by law for the transportation of passengers.*

## CLASS "A."

Chicago & Northwestern.  
Chicago, Burlington & Quincy.  
Chicago, Rock Island & Pacific.  
Chicago, St. Paul, Minneapolis & Omaha.  
Illinois Central.  
Kansas City, St. Joseph & Council Bluffs.  
Sioux City & Pacific.  
Toledo, Peoria & Western.  
Union Pacific.

## CLASS "B."

Burlington, Cedar Rapids & Northern.  
Chicago, Milwaukee & St. Paul.  
Omaha & St. Louis.

## CLASS "C."

Burlington & Northwestern.  
Burlington & Western.  
Centerville, Morevia & Albia.  
Central Iowa.  
Chicago, Burlington & Kansas City.  
Chicago, Iowa & Dakota.  
Chicago, St. Paul & Kansas City.  
Clarinda & St. Louis.  
Crooked Creek.

\* Class "A" includes all railroads whose gross annual earnings, per mile, are four thousand dollars or more; Class "B," all whose gross annual earnings, per mile, are three thousand dollars or any sum in excess thereof less than four thousand dollars, and Class "C," all whose gross annual earnings, per mile, are less than three thousand dollars.

Roads in Class "A" are limited to a charge of three cents; in Class "B," to three and one half cents, and in Class "C," to four cents per mile for the transportation of passengers, except that a charge of ten cents may be added to the fare of a passenger, when paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train. One half the rates above mentioned is the limit for children twelve years of age or under. These rates cover ordinary baggage, not exceeding one hundred pounds in weight, with each passenger.

Des Moines & Northwestern.  
Des Moines, Osceola & Southern.  
Fort Madison & Northwestern.  
Humeston & Shenandoah.  
Iowa Northern.  
Keokuk & Western.  
Mason City & Fort Dodge.  
Minneapolis & St. Louis.  
Minnesota & Northwestern.  
St. Louis, Des Moines & Northern.  
St. Louis, Keokuk & Northwestern.  
Wabash Western.